

## MEMORANDUM

To: Interested Parishes in the Episcopal Diocese of Louisiana

From: Covert J. Geary, Chancellor of the Diocese

Re: Checklist of Procedures for Incorporation of Parishes

### Check off each item when completed:

- \_\_\_\_ 1. Review the attached forms of Articles of Incorporation and By-Laws, and then draft your own Articles of Incorporation and By-Laws. The language in the form of Articles is to a large degree statutory or in accordance with the Constitutions and Canons of the national Church and of the Diocese; there is some, but not much flexibility. The wording of the By-Laws can be changed according to the procedures and policies of each Parish; provided, however, that no provisions shall conflict with the National or Diocesan Canons. Where specific provisions in the model By-Laws are required by the Canons, they are noted in footnotes. Remove all footnotes as you adopt the form for your use.
- \_\_\_\_ 2. Forward drafts of the Articles of Incorporation and By-Laws to the Diocese via electronic transmission. The Bishop will consult with the Chancellor for review and approval. In reviewing the Articles and By-Laws, the Chancellor provides legal advice to the Diocese only. In preparing and submitting its Articles and By-Laws, each Parish should seek advice from its own legal counsel. The Bishop, or the Chancellor on his behalf, will provide the Parish with any changes or corrections to meet the Bishop's satisfaction. After making the changes, the Parish may adopt and file the Articles.
- \_\_\_\_ 3. After the Articles and By-Laws have been approved by the Bishop and by the Incorporator(s), the Incorporator(s) or the attorney for the Parish should mail the original and one copy of the Articles to the Secretary of State for filing. Include with the Articles a check to cover the filing fee. The Secretary of State will return one copy of the Articles with the Certificate of Incorporation. The Parish should send a copy of the filed document to the Diocese to keep on file.
- \_\_\_\_ 4. Within thirty days after filing of the articles with the Secretary of State, either a duplicate original of the articles or a copy certified by the Secretary of State, along with a copy of the Certificate of Incorporation, must be filed for record in the office of the recorder of mortgages of the parish in which the registered office of the Parish corporation is located.

\_\_\_\_ 5. After the Certificate of Incorporation has been received, the Vestry should adopt the By-laws. Although it is not required, it is helpful for reference purposes of future Vestrypersons to include as the last paragraph of the By-Laws the following statement:

ADOPTED by the Vestry of (name of Parish) on the \_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_.

\_\_\_\_ 6. Immediately following the date of incorporation shown on the Certificate of Incorporation, the Senior Warden or Treasurer should file a Form SS-4 with the Internal Revenue Service. A copy of Form SS-4 is included with these instructions. The notification from the IRS showing the number assigned to the Parish as a corporation should be kept with the Parish corporate records. All salaries paid after the date of incorporation of the Parish will be reported under the new Taxpayer Identification Number assigned to the Parish as a corporation. Salaries paid prior to the date of incorporation will be reported under the Taxpayer Identification Number that was assigned to the unincorporated Mission. If you incorporate in the middle of a calendar year, the following January each employee on the payroll at the time of incorporation should receive two W-2 forms: one for the Identification Number of the unincorporated Mission and one for the Identification Number of the incorporated Parish. Make a copy of the signed and dated SS-4 for the Parish records and send the Application by Certified Mail, Return Receipt Requested, so that you will have a receipt from the post office showing the date the SS-4 was mailed and a receipt from the IRS showing the date the application was received.

You do not have to make application to the IRS to qualify as a Section 501(c)(3) organization, because the Church is already qualified under the Group Exemption of the Episcopal Church and the Episcopal Diocese of Louisiana.

You should check the IRS website address for Forms and Publications to verify the Form SS-4 you are using is the most current form, and to read or download the Form SS-4 instructions. You also have a choice of filing for a new EIN on-line.

<http://www.irs.gov/formspubs/index.html>