

There is more to incorporating a church than meets the eye. The whole process includes the following items:

- Prepare the corporate name reservation request if appropriate (filing fee: \$10.00).
- Prepare and file Form SS-4 for the church to receive an Employer Identification Number (no filing fee).
- Prepare and file Articles of Incorporation (filing fee: \$30.00).
- Provide a set of bylaws that meet IRS requirements.
- Prepare appropriate budget and financial statements for submission with IRS Form 1023 and California Form 3500.
- Prepare California Form 3500 for California tax exemption (filing fee: \$25.00).
- Prepare IRS Form 1023 for federal tax exemption (filing fee: \$500.00).

Form 3500 and Form 1023 are extensive, and usually discourage people at that point. But if they have incorporated, they must do Form 3500 or later be classified as a corporation subject to income tax on revenues, including offerings.