



# RELIGIOUS ORGANIZATION CHARTER CONTINUATION

For Federal Nonprofit Status

Kingsway Ministries, Inc. a/k/a

## KINGSWAY FELLOWSHIP INTERNATIONAL

3707 SW 9th, Des Moines, Iowa 50315-3047 U.S.A.

Telephone: (515) 283-0197

FAX (515) 283-0198

OFFICE USE ONLY	
Date Rec'd: _____	
Am't. Rec'd.: _____	
<input type="checkbox"/> President's applic. appr'd.	
<input type="checkbox"/> All Charter fees paid up.	
<input type="checkbox"/> Status same ___ Chg'd ___	
<input type="checkbox"/> Renewal approved	
By _____	

1. I am applying to continue as an \_\_\_\_\_ Affiliate (*Federal Nonprofit status*) \_\_\_\_\_ Associate (*Spiritual Covering only*) Charter.
- 2a. The **full legal name** of your Religious Organization (*as appears on your Articles of Incorporation*): **PRINT CLEARLY & COMPLETELY** \_\_\_\_\_
- 2b. Please list **any** dba, a/k/a or other abbreviated names you use:  
\_\_\_\_\_
- 3a. **Full legal address** of your Religious Organization (*this must be a street address*):  
Address \_\_\_\_\_ City \_\_\_\_\_  
State \_\_\_\_\_ Zip \_\_\_\_\_ Phone \_\_\_\_\_
- 3b. **Mailing address** of your Religious Organization (*if different than above*)  
\_\_\_\_\_
4. Your Federal Employer Identification Number (**FEIN#**) is \_\_\_\_\_
- 5a. \_\_\_ Yes \_\_\_ No - Our Ministry has continued to operate on a "Not for Profit" basis.
- 5b. Check "**ALL**" appropriate type(s) of Ministry your Organization is **currently** providing:  
 \_\_\_ Christian Education: such as, Sunday School, Bible Studies/ Schools/Colleges as Depts. of the Church.  
 \_\_\_ Christian Education: Bible Colleges/Schools separate from a Church.  
 \_\_\_ Christian Education: such as, Christian Day School (K-12), separate from a Church.  
 \_\_\_ Evangelism (Explain Methods) \_\_\_\_\_  
 \_\_\_ Missionary Outreaches (Describe) \_\_\_\_\_  
 \_\_\_ Orphanages ~ USA \_\_\_\_\_ Int'l. \_\_\_\_\_ Name: \_\_\_\_\_  
 \_\_\_ Christian Counseling Center (s) with Christian Counselors using Scriptural teaching methods.(explain in detail)  
 \_\_\_ Training Seminars; such as (*list all types*) \_\_\_\_\_  
 \_\_\_ Music Ministry (*explain*) \_\_\_\_\_  
 \_\_\_ Evangelistic Services (Open to the General Public) \_\_\_\_\_  
 \_\_\_ Holding my own Church Worship Services (open to the General Public) Explain: \_\_\_\_\_  
 \_\_\_ Seeking to award Grants (describe the approximate size) \_\_\_\_\_  
 \_\_\_ Other (*Explain in detail*) Charitable and Religious Activities: \_\_\_\_\_
- 5c. \_\_\_ Yes \_\_\_ No - Has your Ministry **changed or added** (1) any "types" of ministry (*Items 5b above*), (2) Articles of Incorporation or (3) Bylaws in the past year.
- 5d. \_\_\_ Yes \_\_\_ No - If yes, **please attach copy** (*Bylaws or Art. of Inc.*) of exactly what was changed & highlight it.
- 6a. **MARK** the "**Sources of income**" for the past year by a written Percentage [%] ) amount on each line.  
 (**Assign** a percentage to each type of donation: i.e. 50%, 33%, 25%, 10% or 0% ):  
 \_\_\_ General public contributions      \_\_\_ Grants      \_\_\_ Personal Donations of our officers  
 \_\_\_ Fund Raisers      \_\_\_ Other (describe) \_\_\_\_\_
- 6b. \_\_\_ Yes \_\_\_ No - More than 1/3 of your income came from other sources than the officers' donations.

**(over ~ Signature Required )**

- 7a. \_\_\_ Yes \_\_\_ No - You have attached a copy of your ministry's current **Annual STATE Non-Profit Corporation Report** (if required by your State) **OR**, if not required, then send your **list of current Board of Directors**.
- 7b. \_\_\_ Yes \_\_\_ No - The majority of our Board of Directors are not related.
- 7c. \_\_\_ Yes \_\_\_ No - None of our Board of Directors are serving in a "public office". (If yes, attach an explanation)
8. \_\_\_ Yes \_\_\_ No - Our Annual Business Meeting of the Brd. of Dir. was held on (Date) \_\_\_ 20\_\_ (or) will be held on: \_\_\_ 20\_\_.
9. **To validate** you held your Annual Business Meeting, please **attach a copy of each** of this year's  
 \_\_\_ (a.) **Annual Business Meeting minutes** & \_\_\_ (b.) **Fiscal Financial Report (OR)**  
 \_\_\_ (c) a statement signed by the President & legal Secretary stating you held an Annual Business Meeting with the Board of Directors & a Fiscal Financial Report was presented to each Member.  
 \_\_\_ (d) **You have, also, filed a copy of the Annual Business Minutes & your Fiscal Finance Report** with your permanent legal Corporation files?
- 10a. \_\_\_ Yes \_\_\_ No - Do you have (or) are you considering obtaining Ministry Property & Board of Directors liability/property insurance?
- 10b. \_\_\_ Yes \_\_\_ No - Do you understand this Charter covers your Federal Nonprofit Status, **BUT does NOT** provide **any** insurance coverage of any kind? (You are responsible for your own insurance coverage.)
11. \_\_\_ Yes \_\_\_ No - You have a separate Corporation Bank Account opened for this Nonprofit Corporation, using your own Federal FEIN# (Employer Identification Number) **NOT** just your personal Social Security number?
12. \_\_\_ Yes \_\_\_ No - The **President's** personal Ministerial Credentials with KFI are current?  
 (If answer is No, please attach a note of explanation)
13. \_\_\_ Yes \_\_\_ No - You remember that if our annual income is \$25,000.00 or more any year, we must file a 990 or 990EZ with the IRS. Once you file, you must continue filing annually.
- 14a. \_\_\_ Yes \_\_\_ No - You have a "**Non-Discriminatory**" Policy in your Bylaws? \_\_\_ Yes \_\_\_ No (b.) We abide by it.  
 \_\_\_ Yes \_\_\_ No - (c.) It is posted in a public place on your property/facility? \_\_\_ Yes \_\_\_ No (d.) It is included in your advertising literature?
- 15a. \_\_\_ Yes ~ We have **attached** a check for \$125.00 (non-refundable) for our Charter Continuation. (November 1st - October 31st)
- 15b. \_\_\_ Yes ~I have included a down payment check for \$50.00 and will make 3 payments of \$25.00 each until paid in full. (\$125.00)

16. (a) **Print or type name of the current President:** \_\_\_\_\_

(b) **Signature of President:** \_\_\_\_\_ Date signed: \_\_\_\_\_

Home Phone: \_\_\_\_\_ Ofc Phone: \_\_\_\_\_

Ministry Treasurer: \_\_\_\_\_ FAX No: \_\_\_\_\_

Address: \_\_\_\_\_ Email: \_\_\_\_\_

Ministry Treas. Home Phone: \_\_\_\_\_ Website: \_\_\_\_\_

Ministry Secretary: \_\_\_\_\_ Sec. Phone #: \_\_\_\_\_

It is understood, unless this Continuation Form is fully completed, signed and returned to the KFI office with the Annual Fee enclosed, KFI will be required to report your ministry as "inactive" with the IRS. This means your ministry will **NOT BE Nonprofit** after October 31st of the last current Charter year (Nov. 1 -

**NOTE:** Items you need to Return with this Renewal Form to the KFI Office:

- (1) This yellow form.
- (2) Changes in Articles and/or Bylaws, if any.
- (3) State Annual Report copy – if required by your State.
- (4) Annual Business Meeting minutes and Fiscal Financial Report copies (OR)  
 Signed Statement of having held an Annual Business Meeting & list of current Board of Directors  
 Check for \$125.00

# Sources of Legitimate Income to be a Religious Organization

The status of having 501 (c) 3 covering for Nonprofit status requires that you meet certain condition. **These conditions listed below are taken from the IRS Publication 557.** To obtain a current copy go to your nearest IRS office or obtain online at [www.irs.gov](http://www.irs.gov).

1. The organization is organized exclusively for, and will be operated exclusively for, one or more of the purposes, charitable and/or religious as specified in your Articles of Incorporation.
2. No part of the organization's net earning will inure to the benefit of Board members or individuals. You must establish that your organization will not be organized or operated by the **benefit of private interests, such as the creator or creator's family, shareholders of the organization, other designated individuals or persons controlled directly or indirectly by such private interests.**
3. An organization will qualify as publicly supported and not a foundation if it normally receives at least one-third of its total support from contributions made directly to your organization by the "general public" or from governmental grants or funds.
4. An organization will qualify as publicly supported if it passes the one-third support test. If it fails that test, it may qualify under the facts and circumstances test.

A. **One-third-support test.** An organization will qualify as publicly supported if it normally receives at least one-third of its total support from the general public, governmental funds/grants or from a combination of these sources.

The definition of normally for one-third support test. An organization will be considered as normally meeting the one-third-support test for its current tax year and the next tax year if, for the 4 tax years immediately before the current tax year, the organization meets the one-third-support test on an aggregate basis.

B. **Facts and circumstances test.** The facts and circumstances test is for organizations failing to meet the one-third-support test. If your organization fails to meet the one-third-support test, it may still be treated as a publicly supported organization if it normally receives a substantial part of its support from governmental units, from directly or indirect contributions from the general public, or from a combination of these sources.

To qualify, an organization must meet the **ten-percent-of-support requirement** & the "**attraction of public support**" requirement. These requirements establish, under all the facts and circumstances, that an organization normally receives a substantial part of its support from direct or indirect contributions from the general public or from governmental units.

C. **Ten-percent-of-support requirement.** The percentage of support normally received by an organization from governmental units, from contributions made directly or indirectly by the general public, or from a combination of these sources must be substantial. An organization will not be treated, as normally receiving a substantial amount of governmental or public support unless the total amount of governmental and public support normally received is at least 10% of the total support normally received by that organization.

D. **Attraction of public support requirement.** An organization must be organized and operated in a manner to attract new and additional public or governmental support on a continuous basis. An organization will meet this requirement if it maintains a continuous and bona fide program for solicitation of funds from the general public, community or membership group involved, or if it carries on activities designed to attract support from governmental units or other charitable organizations described in section 509 (a) (1).

In determining whether an organization maintains a continuous & bona fide program for solicitation of funds from the general public or community, consideration will be given to whether the scope of its fund-raising activities is seasonable in light of its charitable activities. Consideration, also, will be given to the fact that an organization may, in its early years of existence, limit the scope of its solicitation to persons who would be most likely to provide seed money sufficient to enable it to begin its charitable activities and expand its solicitation program.

## **GUIDELINES FOR**

### **“DIVERSIFYING DISBURSEMENT OF FUNDS”**

#### **INFORMATION FOR RELIGIOUS ORGANIZATIONS.**

The **Guidelines for** “Diversifying Disbursement of Funds for Religious Organizations are:

The **disbursement of your funds** is very important. A good percentage of **regular donations** need to be made to **other Religious Organizations other than** your officers, staff and/or your expenses alone. Any home or foreign mission endeavors will qualify ~ as long as ~ *it goes to their organizations rather than them personally*. Please REVIEW carefully and IMPLEMENT these “Guidelines” soon. We are making these recommendations because ~

- (1) One of the major issues the IRS watches for is that all funds raised are NOT going to the benefit of **one individual or one officer of the ministry**. We feel this issue can be easily covered, if a percentage of the funds raised are distributed to other Ministries and/or Mission trips/projects.
- (2) Therefore, we encourage you, in the future, to diversify your disbursements and **make sure your printed financial statements** reflect some disbursements to outside Ministries &/or Mission Projects.

**We are simply encouraging you to take steps which will keep you in “good standing” status with the IRS.** Perhaps you are already doing some of this as tithes/offering, but you need to clarify & reflect this on your financial statements – **for example**:

\* Tithe/Mission offerings to **various Ministries/Missions**: \$2,800.00 (*or itemize each individually*)

- If you have any questions, please call our office and ask for Rev. Doris Decker.