

Religious Corporate Formation

There are several options available when incorporating a religious organization. However, the first step is generally to file a certificate of incorporation in the county in which the church will be operating (religious corporations are filed at the county level, unlike most other corporate entities which are filed with the Department of State). You will also need bylaws in order to comply with the religious corporation law appropriate to the religious corporation's denomination. Documents that you may need include, but are not limited to the following:

- 501(c)(3) Federal tax exemption status
- NYS tax exemption status.
- Conflict of interest policy
- Donations agreement
- Leases/purchase agreements (may require the approval of the NYS Attorney General and/or Supreme Court).

Also, to start the process, you will need to make the following additional decisions and provide information on same:

- What denomination is the religious organization?
- Choose a board of directors/trustees
- Choose a location to hold services
- Create a mission statement. Note that depending upon the type of organization you are forming, you may also need court approval (Ex: Article 9 Free Churches require court approval at formation).