

BECAUSE IT IS IMPORTANT TO ALWAYS MAINTAIN ACCESS TO THE IMPORTANT RECORDS OF THE CHURCH, YOUR DISTRICT SUPERINTENDENT WILL ASK YOU TO REVIEW YOUR CURRENT FILING WITH THE TEXAS SECRETARY OF STATE AND ANY SAFETY DEPOSIT BOX OR BOXES YOU HAVE FOR THE CHURCH.

IT IS CRITICALLY IMPORTANT THAT THE RECORDS SHOWING WHO HAS ACCESS AUTHORITY OR WHO HAS SIGNATURE AUTHORITY TO OPERATE IN BEHALF OF THE CHURCH AS A NONPROFIT CORPORATION ARE ALWAYS KEPT CURRENT.

YOU WILL BE ASKED WHEN YOU LAST CONTACTED THE TEXAS SECRETARY OF STATE TO VERIFY OR MODIFY YOUR LIST OF DIRECTORS, WHO YOUR CURRENTLY LISTED DIRECTORS ARE, AND THE SAME FOR ANY SAFETY DEPOSIT BOX OR BOXES YOU HAVE.

THE NEXT TWO PAGES OF THIS DOCUMENT OFFER GUIDANCE IN HOW TO ACCOMPLISH THE NECESSARY VERIFICATIONS.

**Texas Annual Conference of the
United Methodist Church
5215 Main Street
Houston, TX 77002**

Verifying Incorporation Status

To check status of incorporation at the State of Texas: www.window.state.tx.us. Click on “Franchise Tax.” On next page, go down and click “Look up account status.” On next page click on “Online Search.” Enter information that it is asking for.

For incorporation forms that need to be filed with state of Texas go to: www.sos.state.tx.us

On Web Page, go to far-right side down the page and Click on “Business & Nonprofit Forms” and then on next page click on “Business/Non/Profit Forms.” Several form numbers appear and you go down to Form 202 and click on “Word or PDF” whichever you prefer and the same for Form 401 click on “Word or PDF.”

Form 202 is the revised form (1/06) to use for filing for incorporation for non-profit. The filing fee is \$25. You must follow the guidelines for the State of Texas and reference the book of discipline in your Articles on Incorporation, By-Laws, and resolutions. A packet can be sent to you explaining in more detail from Rochelle Cebrun, Center for Connectional Resources-email: rcebrun@txcumc.org

If you need to send a change of registered agent, use Form 401. The filing fee is \$5. The registered agent is an individual Texas resident (in your case – a member of your church that is responsible for receiving service of process or other official notice.

*Note to those filing for incorporation: Remember, that once you have prepared all the paperwork and filed for incorporation, you still have a final step to do. Once you receive your incorporation papers from the State of Texas, you must send a letter to be exempted from the State Franchise Tax. Your request should be on church letterhead. You will need to send a copy of the certificate and a copy of a letter from the Treasurer’s Office of the Texas Annual Conference stating that your church is part of the Conference. It would also help to send a copy of your church bulletin, a copy of the current year cover page of the Journal along with a copy of the respective district page in the Pastoral Appointments of the Journal, and any other documents to show that you are an active church.

Why re-file? The Comptroller of Public Accounts looks at the church’s incorporation as an individual act and as such, in their eyes, removes the church from the blanket tax exemption status. It is of vital importance that you re-file for State Sales and Franchise Tax Exemption. If not, you could lose your incorporation.

(A sample request letter is available in our incorporation packet.)

Center for Connectional Resources
Treasurer’s Office
Rochelle Cebrun
713-521-9383
rcebrun@txcumc.org

Texas Annual Conference of the UMC
5215 Main Street
Houston, TX 77002

Verifying Safety Deposit Box

Annually, you should check and add/change the people authorized to access your deposit box. Your bank will have a form for you to fill out when you first open a safety deposit box. On the form will be the names and signatures of the people authorized to open the safety deposit box. It may be that you will want to wait for your new chairs and committee members to be selected, and then make any necessary changes or additions. Remember that usually the bank will require at least one person who was on the form for the box to be present to make these changes. Churches may have the financial secretary and two other finance members as signers on the form or they may have a finance member and a trustee member. Whichever you choose, make sure that you have someone who is accessible and have at least three people on the form. Two people should be required to access the deposit box together.

Below is an example of a procedure used at a local church:

Safety Deposit Box

The safe deposit box is currently at a local bank. The keys are kept in the office safe. The signatories are the Chair of the finance board, the Chair of the Trustees, and the treasurer. The documents held in the safe deposit box are deeds, mortgage papers and other similar items. A complete list of items is available from the finance Secretary.

Center for Connectional Resources
Treasurer's Office
Rochelle Cebrun
713-521-9383
rcebrun@txcumc.org