

# **VICTORY OUTREACH INTERNATIONAL**

## **BEST PRACTICES MANUAL**

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A Best Practice manual of the  
Independent Religious Corporations

## **2017**

This handbook was prepared by the personnel of Victory Outreach International® Christian Fellowship of Churches, as a Best Practices manual, certain provisions reflect the tenets of our faith and as such, are requirements that must be adhered to. These provisions are found in:

- Section I      The Church
- Section II     The Region
- Section III    The Minister
- Section IV    The Evangelist
- Section V     Religious Corporation Compliance

This Best Practices manual allows for easy addition of new pages. Additional update supplements will be forthcoming, from time to time, originating from the Victory Outreach International®, Christian Fellowship of Churches.

Rev. Sonny Arguinzoni, Sr.  
Founder and President  
Victory Outreach International®

**VICTORY OUTREACH INTERNATIONAL®**  
**P.O. Box 3760, San Dimas, CA 91773**

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## **HISTORY OF VICTORY OUTREACH**

The history of Victory Outreach began in the heart of God and in the life of Sonny Arguinzoni, a heroin addict from the hard streets of New York City. After years of drug addiction and a life of hopeless despair, Sonny was saved by the far-reaching, ever-reaching love of God.

Almost immediately after Sonny's miraculous conversion, he began to feel the call of God into full-time ministry. Through the encouragement of his friends like Nicky Cruz and David Wilkerson, Sonny found himself enrolled at the Latin American Bible Institute (L.A.B.I.) in La Puente, California. It was while attending L.A.B.I. that he was introduced to the need of Los Angeles.

The ghettos in Los Angeles were different from New York in many ways. Instead of blocks and blocks of tenement buildings and skyscrapers, Los Angeles was flat. The street slang was different, the culture was different; but one thing was evident to Sonny...the needs of the people were the same. God was calling him to the people he knew best, the drug addicts. With teams from L.A.B.I., Sonny began having evangelistic street meetings in the barrios of Los Angeles, reaching out to the hard-core drug user, the gang member and the ex-convict.

While he was in his second year of Bible School, Sonny married Julie Rivera, also a student at L.A.B.I. She understood the plight of the drug addict; her brother had been a heroin addict. So even then, God was preparing Julie for the ministry God was going to give her and Sonny.

After graduation, Sonny ministered as the Field Evangelist of Teen Challenge Los Angeles and then as the Teen Challenge Center Supervisor. He also ministered for a short period with the Nicky Cruz Crusades. However, in the midst of all the work and the multitudes of people in the crusades, God was causing restlessness in him. There was a need for a church where former addicts and felons could bring their families and worship God...where they could grow and mature as Christians and participate in the life of the church.

With the assurance that God was directing his footsteps, Sonny set out to start a church. He began by going into an area called "Maravilla" in East Los Angeles, talking to the junkies and gang members who were walking the streets of "Maravilla," - wasting their lives on killer drugs and gang honor. He began taking men into his very own home to kick their drug habits. Before long he reached one, then another, and so began Victory Outreach. The ministry of Victory Outreach became known to many as "The Addict Church" because of the many addicts that were being saved.

In 1967, they purchased a church building on Gless Street in the Boyle Heights district of Los Angeles. Even then, in the infant stages of Victory Outreach, God was directing their philosophy of ministry - to reach, teach and to plant churches. Sonny would challenge the church with messages of a Victory Outreach whose ministry would be respected around the world. Evangelism was pumped into their hearts, and they began to take the message of Good News to gang and drug-infested neighborhoods, and the ministry began to grow.

At that time, there was only one church and one rehabilitation home for men. As time went on and young men caught the "Vision," Victory Outreach began to multiply. A girl's rehabilitation program was opened on 6.5 acres of beautiful property called the Hacienda Victoria. Two hundred acres were also purchased in Helendale, California. Today, there are over 400 Victory Outreach sites established throughout the United States, South America, Europe and Asia.

Not only did Victory Outreach grow as a fellowship of churches, but Pastor Sonny's church also continued to grow. From a little church on Gless Street, with a maximum occupancy of 150 people, to a church of over 3000 situated on 15 acres in the City of La Puente.

As a team, Sonny and Julie have weathered the storms of ministry together as well as reaped the blessing of ministry together. No matter what the circumstance, they've always remained back-to-back partners. Julie continues to be a strength and encouragement to her husband and their five children. Her attitude and affection has had a marked influence on the ministry of Victory Outreach throughout the years. She currently oversees United We Can and United Women In Ministry.

The years of ministry have solidified and clarified their calling and mission. They don't believe they are really doing something new. But in fact, are only telling an old, but powerful story - the Good News of Jesus Christ to as many people, as often and as far as God sees fit to send them. And so after 30 years of ministry, they believe that this is only the beginning for Victory Outreach.

In the years to come, they want to continue seeing strong churches and training centers established so that more young men and women will be able to go to the uttermost parts of the world to preach the Gospel!

## **VICTORY OUTREACH MISSION STATEMENT**

Victory Outreach is an international church-oriented Christian ministry called to the task of evangelizing and discipling the hurting people of the world with the message of hope and plan of Jesus Christ. This call involves a commitment to plant and develop churches, and training centers in strategic cities of the world. Victory Outreach inspires and instills within people the desire to fulfill their potential in life with a sense of dignity belonging and destiny. Victory Outreach works cooperatively with others of mutual purpose in accomplishing the task before us.

## **Victory Outreach Statement of Faith**

### **WE BELIEVE:**

The Bible is Our All-Sufficient Rule of Faith and Conduct, in the Inspired Word of God.

The Scriptures, both the Old and the New Testaments, contains the verbally inspired, and authoritative word of God. (2 Tim. 3:15-17; 1 Thess. 2:13; 2 Pet.1:21).

There is But One Living and True God. God has chosen to reveal himself as the Father, the Son, and the Holy Spirit, and these three are on God the same in substance, equal in power and glory. A Trinity in unity. (Dt. 6:4; Isa. 43:10,11; Mt. 28:19; Lk. 3:22).

In the Deity of the Lord Jesus Christ: The Lord Jesus Christ, the Son of God, is God and man. Jesus Christ is perfect God and perfect man. (Jn. 1: 1-3; Col. 1:16; Heb. 1:10).

As the Eternal Son of God we believe:

1. He was born of a virgin. (Mt. 1:23; Lk. 1:31,35).
2. He led a sinless life (Heb. 7:26; 1 Pet. 2:22).
3. He performed miracles (Acts 2:22; Acts 10:38).
4. He died on the cross for our sins (1 Cor. 15:3; 2 Cor.5:21).
5. He rose bodily from the dead (Mt. 28:6; Lk. 24:39; 1 Cor. 15:4).
6. He sits at the right hand of the Father (Acts 2:33; Phil. 2:9-11; Heb. 1:3).
7. 7. He will visibly return again (Acts 1:10,11).

In the Sinfulness of Man: When Adam and Eve fell from their original righteousness and communion with God they became dead in sin. From this original sin our natures became sinful. Because of the sinfulness of man, sinful man is inclined to serve his own will instead of God (Ps. 36:1; Jer.17:9).

In the Salvation of Man: The Bible teaches that God has provided salvation for man in the person and work (life, ministry, vicarious death, and resurrection) of his son Jesus Christ. Conditions or requirements for salvation: Repentance toward God and faith in our Lord Jesus Christ.(Mk. 1:15; Mk. 3:19, Mk. 16:31; Jn. 3:16).

The Sanctification of the believer: With salvation we are set apart from sin and dedicated to God for fellowship and service. This sanctification is both instant and progressive in the life of the saint. (1 Thess. 4:7, 1 Thess. 5:23; Heb. 10:4; 1 Pet. 1:2).

In the Baptism of the Holy Spirit: The purpose of the baptism is to empower or energize us for service. This is evidenced by the initial physical signs of speaking with other tongues as the Spirit of God gives them utterance (Acts 1:4, Acts 1:8; Acts 2:4).

In the Church and its Mission: The Church are those regenerate persons who are gathered together in Christ the head of the church; through which the gospel is preached and believers are nurtured. (Mt. 28:19,20; Mk.16:15; Acts 1:8; Eph. 4:11-16; 1 Cor. 14:12).

- A. To accomplish the work of the ministry we believe in the priesthood of the believer (Eph. 4:12; 1 Pet 2:9)

- B. And in the ministry of Apostles, Prophets, Evangelists, Pastors, and Teachers (Eph. 4:11).

## **WE BELIEVE:**

In the Ordinances of the Church: There are two ordinances (authoritative order, decree) that we observe and practice.

- A. Water baptism by immersion: all who repent of their sins and believe in the Lord Jesus Christ are eligible for water baptism (Mt. 28:19; Mk. 16:16; Acts 10:47; Rom. 6:4).
- B. Holy Communion or the Lord's Supper. "Do it in remembrance" declares the Lord's death and as such a memorial (1 Cor. 11:24; 1K. 22:19). "You do show the Lord's death" is an act of faith in the atoning work of Christ and as a proclamation (1 Co. 11:26). "Till He comes" is a statement of anticipation of the return of our Lord Jesus Christ and as such our hope.

In Divine Healing: Jesus Christ is our Divine Physician who according to His will, sovereignty, graciousness, and mercy can heal the sick. (Isa. 53:4, 5; Mt. 8:16, 17; James 5:14-16).

In the Second Coming of Christ: His coming will be personal, visible, and glorious. (Jn. 14:3; Acts 1:10,11; Heb. 9:28; Phil. 3:20; Zech. 12:10; 2 Thess. 1:7; Col. 3:4; Rev. 1:7). The dead in Christ will rise, then the redeemed that are alive shall be caught up together to meet the Lord in the air (1 Cor. 15:51,52; 1 Thess 4:17; 2 Thess. 2:1; Titus 2:13).

In the Second Coming of Christ, it will begin the thousand year reign of Christ over an earthly kingdom (Rev. 20:2,6).

The Final Judgment: Known as the "Great White Throne Judgment" it describes the judgment of all the wicked dead (Rev. 20:11-14).

In a New Heaven and a New Earth: Heaven and earth will have a new beginning. Heaven and Earth have awaited their redemption and will be restored in harmony and order, wherein dwelleth righteousness. (Ps. 102:25,26; Isa. 34:4; Isa. 51:6; Rom. 8:22; 2 Pet. 3:10,13).

Marriage: Marriage is a sacrament of the Church. This church defines "marriage" as the exclusive covenantal union of one man and one woman in which such union is a lifetime commitment. A civil government's sanction of a union will be recognized as a legitimate marriage by the church only to the extent that it is consistent with the definition of "marriage" found in this Statement.

Human Sexuality: Legitimate sexual relations are exercised solely within marriage. Hence, sexual activities outside of marriage (referred to in the New Testament as "porneia"-- πορνεία) including but not limited to, adultery, premarital sex, homosexuality, and pedophilia are inconsistent with the teachings of the Bible and the Church. Further, lascivious conduct, transgender behavior, and the creation and/or distribution and/or viewing of pornography, are incompatible with the biblical witness.



# **The 5 E's**

**The 5 E's explain the foundational values and principles of our ministry.**

## **Exalting Christ**

The Presence of God  
A Spirit of Prayer  
Worship / Music  
Fasting  
The Word

## **Envisioning People**

Commitment / Dedication to a Vision  
Visionary Leadership  
Belief in People / Their Potential / Respect for Person / Dignity  
An atmosphere where the Call of God is heard / Passion

## **Evangelize the World for Christ**

Aggressive Evangelism / Street Outreach  
Church Planting / A Pioneer Spirit / Sacrificial Spirit  
Church Growth  
Assimilation / Connecting People into the Local Church  
Missions / World Evangelism  
Inner – City Ministry / Urban Areas / Ghettos

## **Establishing Christians toward Spiritual Maturity**

Spiritual Parenthood / Discipline  
Commitment / Dedication / Sacrifice  
Christian Character / Ethics / Morality / Integrity / Holiness  
Marriage / Healthy Husband - Wife Relationship  
The Family / Healthy Parent – Child Relationships  
Church Family / Relationships / Community / A Sense of Belonging  
Fellowship / Personal Relationships / Friendships / Communication  
Unity / Teamwork / Respect / Loyalty  
Restoration / Forgiveness  
Tithing / Financial Management / Stewardship / United We Can  
Commitment to Biblical Standards / Balance / Doctrine  
The Church / Commitment to the Local Church / Faithfulness / Involvement  
Servant hood / Servant Leadership / Humility  
Excellence / Quality  
Submission / Accountability / Transparency / Obedience

## **Equipping Christians for Ministry**

Discipleship / Reproduction / Spiritual Parenthood  
Equipping / Training / Continual Learning  
Giftedness / Development of Spiritual Gifts  
Anointing / Spiritual Authority  
Spiritual Warfare / Spiritual Breakthroughs  
Faith / Dependence upon God / Godly Strategy / Holy Spirit Empowerment  
The Supernatural / Healings / Miracles  
Social Action towards Disadvantaged peoples / Mercy / Meeting Needs  
Flexibility / Broad Perspective / Cross – Cultural Mentality  
Pastoral Leadership / Preaching / Teaching  
Leadership Development / Leadership Selection

# **The 3 C's**

**OUR VICTORY OUTREACH MISSION STATEMENT CONTAINS ALL THREE C'S: CAUSE, CORPORATION AND COMMUNITY.**

## **1. COMMUNITY – FAMILY ACTS 2:42; 1 TIM 5:1-2**

The church is a community; we are a family. This is why we call each other brother, sister, spiritual mom and dad. We can express and receive love, security and a sense of belonging in a family. Usually it is the weakest person in a family that receives the most attention.

Victory Outreach has been instilling the concept of family into its members since the beginning. God has raised up a people that were no people. Many of the people working in the ministry of Victory Outreach today would not normally qualify as a pastor or licensed minister in other denominations or movements.

We have a sense of dignity and belonging because we are a family that God Himself raised up to become a unique ministry that works with the hurting people from inner-cities worldwide.

## **2. CAUSE - ARMY MATT. 16:18; Zechariah 4:6**

The cause is the army of the Lord. We are an army with a mission that God has given us to reach the world. We are a mighty army set aside to do battle against the powers of darkness through obedience, loyalty and holiness.

Having the same mindset is essential for conquering new lands for the Lord. While in a family the basic values that are instilled are love, acceptance and respect; in the army the values are a sense of mission, strategy, honor, courage, duty, and loyalty. In having these same core values, we will continue to experience VICTORY after VICTORY!

## **3. CORPORATION – BUSINESS 1 COR. 14:40**

Besides being a family and an army, the church also functions as a corporation. This is the business aspect of the ministry. We have our Victory Outreach International office which is fully staffed with individuals that are dedicated to the worldwide expansion of Victory Outreach through “United We Can”. This will become our future financial stability.

Each local Victory Outreach church strives to become a well-polished, business-run church. We recognize and believe in accountability to leadership in all aspects of the vision. Decisions are made for the benefit of the total organization.

# **SECTION I – THE CHURCH**

## **Administrative Steps to Start a Church**

This Best Practice “Administrative Steps to Start a Church” was established to assist new churches in keeping in line with the Great Commission, the vision of Victory Outreach International, and to ensure that new churches remain in compliance with actions required by Federal and State Governments.

To make this process less challenging here is a simple step by step process, for creating a non-profit corporation, filing with the state, and if you decide to apply for your 501(c) (3) with the IRS/Federal Government [It is NOT required to file the form 1023 with the IRS], and how to open a church Bank account.

After (and only AFTER) the Church Launch forms and Trade Name and Trademark License Agreement have been filed and approved by VOI Ministerial Relations Office the following is an outline of the “legal” steps to follow:

1. You need to get an **Employer Identification Number**, also referred to as an EIN. It’s similar to your social security number, but it’s for a business, or in this case, for your church. To acquire this number, you’ll need to file an SS4 form with the IRS. This can be found at the IRS website, which is provided here for your convenience.

<http://www.irs.gov/businesses/small/article/0,,id=102767,00.html> Look over the SS4 form and fill in the blanks. You can mail it in - OR you can apply over the telephone. Call the toll-free Business and Specialty Tax Line, at **1-800-829-4933**. If you are outside the continental USA, (Alaska and Hawaii) call **215-516-6999**. They will walk you through the process of getting the EIN number. You will receive correspondence from them, assigning your church an EIN number. Keep this letter, and make some copies. [A good administration practice is to keep all these documents in one binder – You WILL need them from time to time and it will be productive to have the documents located in one place]. If you have started the church before forming the corporation, just notify the IRS, and they will assign the EIN to your new corporation.

2. **Name for the church?** Victory Outreach recommends that you file as Victory Outreach Church [your city]. e.g., as part of the process of filing with the Secretary of State, you will need to have this name approved. They will do a check in the state records to see if that name is available. That is to be sure no one else is using it already, or has a name very close to it.

3. Now you are ready to **file the Articles of Incorporation** with the Secretary of State, along with the required filing fees. NOTE – Most states filing fees are less than \$100.00. If you mail the Articles of Incorporation to the office of the Secretary of State, you will likely wait awhile, sometimes up to three or four months, to get the “Time-Date Stamped” copies back. But if you drive to the Secretary of State’s office, and often they have satellite offices in nearby larger cities, you can “drop off,” and the waiting time is shortened to 4 days. For CA it is required to

complete **Form ARTS-RE Article of Incorporation of a Nonprofit Religious Corporation**. Walk in your completed ARTS-RE form, and pay for an extra copy to take with you. Check with your local Secretary of State's office for updated filing instructions.

4. **By-Laws** – The internal rules and regulations of running your Church's Board / Corporation [in our case the Church]. A sample By-Laws can also be found at [www.voadmin.com](http://www.voadmin.com) in our Best Practices Manual. All you will need to do is fill in the blanks with your Church Name and information. These are for your files only and should not be submitted to the Secretary of State unless requested by your state.

5. **Organizational Meeting** - It is very important to have an Organizational Meeting, where the By-Laws are adopted and Directors are elected. Too many times this important step of having the organizational meeting is missed, and that can be bad news legally. Some refer to this meeting as "The birthing process" of the corporation. If there are no Minutes of such a meeting, it could be argued in a court of law – the church does not yet exist.

6. **Opening a Bank Account** - A Resolution from the Board of Directors will be required to open a bank account; it authorizes the opening of a Church Bank Account. A Sample Resolution can be found at [www.voadmin.com](http://www.voadmin.com) in our Best Practices Manual. It identifies which bank, who is authorized to go to the bank to open the account, and who are to be the signers on the account. The one who is authorized, will take to the bank, the signed Resolution from the board of directors, a copy of the Articles of Incorporation, and the EIN letter. Be prepared to have all the other signers come to the bank with you, for since "911" the "Patriot Act" regulations have been severely tightened. The Bank MAY also require you to present your 501(c)(3) Exemption Ruling Letter to open the account. Be patient with them, and explain that you are a new church, and you may or may not, even file for this letter, as you are not required to do so. They should get around to waiving this requirement – if not, go to another bank.

7. In California, you have to **file an FTB 3500**, with the California Franchise Tax Board. This is also the case in some other states as well. Filing this Form will get the church approved as a non-profit, tax exempt organization, and exempted from having to pay the \*\$800 annual Tax levied against all corporations. I have seen far too often, churches that never filed this form and have been billed the \*\$800 for each year since they filed their Articles of Incorporation and their corporation suspended for failing to pay the annual tax levy. Don't make this costly mistake! FTB 3500 should be filed within the first six months, but it can also be filed at the same time you file the Articles of incorporation. *\*Amount adjustments likely, please confirm with the California Franchise Tax Board.*

8. **Filing the IRS Form 1023** - 501(c)(3) - The church is NOT required to file the Form 1023 to be tax exempt. The church **IS** tax exempt, without having to ask the IRS for something in writing (The Exemption Ruling Letter). There are certain benefits in having this letter, but you can file and get it at any time. Click here: <http://www.irs.gov/pub/irs-pdf/i1023.pdf> to see in their own words, in their own publication, that filing the "Form 1023 is Not Necessary – The following types of organizations may be considered tax exempt, under 501(c)(3) even if they do not file Form 1023." And the first thing listed is – "Churches."

## **TRADEMARK BEST PRACTICE**

### **TRADE NAME/TRADEMARK LICENSE AGREEMENT**

The Trade name and Trademark License Agreement provides a contractual way of ensuring that each church using the Victory Outreach trademarked names meets the operational standards and spiritual guidelines that are expected of Victory Outreach organizations. It is an essential document that needs to be signed and approved by two representatives of both parties. All organizations wishing to join the fellowship of churches of Victory Outreach are expected to sign this agreement, keep a copy on file and to be governed by its terms. **Contact VOI Administration Offices for the most current/updated TM Agreement.**

## TRADE NAME AND TRADEMARK LICENSE AGREEMENT

This Agreement is made as of the (date) day of (month) (year), by and between Victory Outreach International, a nonprofit religious corporation of the State of California (hereinafter sometimes referred to as "Licensor"), having a place of business at 250 West Arrow Highway, San Dimas, CA 91773 and Victory Outreach [ (Church Name) ] a [ (State) ] nonprofit corporation] located at (Address, City, State, Zip).

It is hereby mutually agreed as follows:

1. **TRADEMARKS, PRODUCTS AND LICENSED TERRITORY:** Licensor is a Fellowship of Churches and among its specific purposes are the following: to advance a "move of God" among all people, to provide brotherhood, relief counseling, for persons with substance abuse problems, and to license and ordain ministers of the carrying on of the Christian Faith. This license permits Licensee to carry out only those activities which are in furtherance of these religious purposes.

Licensor is, as between Licensor and Licensee, the owner of the trade names, trademarks and service marks indicated on schedule A attached hereto, and any foreign language equivalents, and made a part hereof (collectively referred to as "Trademarks"). Licensor hereby grants to Licensee a non-exclusive license to use the Trademarks in connection with those *religious* activities, goods and services indicated on Schedule B attached hereto and made a part hereof ("Licensed Activities, Articles, and Services") and such other fields as may hereafter be agreed upon in writing by Licensor and Licensee in the area listed on Schedule C attached hereto and made a part hereof ("Licensed Territory") pursuant to the terms and conditions hereof. Licensee shall not use the Trademarks outside of the Licensed Territory.

2. **REVIEW OF USE OF TRADEMARKS BY LICENSEE:** In order that Licensor may be assured that the Trademarks and trade names licensed hereby are being properly employed by Licensee from the standpoint of the public. Licensee shall on a yearly basis [regularly] disclose to Licensor the manner in which Licensee is employing each of the Trademarks in the rendition of its activities, goods and services, and on newsletters, brochures and other printed matter and by audiovisual devices, including films and slides, and Licensor shall have the right at any time to have its representatives visit any of Licensee's locations from which Licensee renders its services, produces any printed matter or other articles, or solicits funds. Should Licensor at any time object to the use of the Trademark on any publications and specify in writing Licensor's grounds for its objections, Licensee shall immediately cease use of the Trademark and the licensed trade name on and in connection with such publications or shall promptly meet with Licensor in an effort to obviate Licensor's objection or objections. In the event that Licensee is unable promptly to satisfy Licensor with respect to the use of the Trademark or the licensed trade name, Licensee shall then cease further use of the same. In the event that Licensee may feel that Licensor's objection is unreasonable or arbitrary, then Licensee may have the matter submitted to Conciliation under the rules of the Christian Conciliation Service or other mutually agreed upon Christian conciliation organization.

Licensor has created a Best Practices Manual which has been made available to Licensee. Licensee hereby agrees to adopt those specific areas of the manual as its own which are indicative of the religious tenets of the faith and which are described as such in the manual.

3. **RESTRICTIONS ON ADVERTISING AND FUNDRAISING BY LICENSEE:** Licensee shall not advertise or engage in any fundraising activities in any manner except as provided in Licensor's manual of operating best practices, or with advance written consent of Licensor.

4. **LIMITED GRANT:** Licensee recognizes that all rights in the licensed Trademarks shall continue to belong exclusively to Licensor. All rights in the Trademarks, other than those specifically granted herein, are reserved to Licensor for its own use and benefit and Licensee acknowledges that all use of the Trademarks, and any related or confusingly similar corporate or trade name, trademark or service mark by Licensee shall inure solely to the benefit of Licensor.

5. **INFRINGEMENTS:** In the event that the Trademark of the licensed trade name is found to be infringed in the Licensed Territory, Licensee agrees to collaborate in suppressing such infringement if a suit or any action is brought by Licensor on account of such infringement. Such suit or action shall be brought in the name of the Licensor with the cost thereof to be borne by Licensor. Licensee shall not have any rights against Licensor for damages or another remedy by reason of Licensor's failure to prosecute any alleged infringements or by others of the trademark.

6. **TERM** Unless terminated as provided herein, this Agreement shall initially remain in force for a period of three years and shall automatically be renewed for a second term of 5 years [an unlimited period of time], unless either party shall notify the other party at least three months prior to such renewal date of its desire to have the Agreement terminated. However, it is understood and agreed that the term of this Agreement shall be coterminous with any agreement between the parties related to the relationship or association of Licensor and Licensee and shall not, in any event extend beyond the term of any such agreement.

7. **TERMINATION:** In the event that for any reason this Agreement shall be terminated, except upon other terms agreed to in writing between the parties, Licensee shall thereafter discontinue further use of the licensed Trademarks and all right to further use the same, and the good will appurtenant thereto, shall revert solely in Licensors.

8. **LICENSE IS PERSONAL:** The License herein granted is personal to Licensee and may not be assigned, transferred, pledged, mortgaged or otherwise encumbered by Licensee, in whole or in part; nor may Licensee sub license any other party under the license herein granted.

9. **RELATIONSHIP OF PARTIES:** Licensee is and shall be considered an independent contractor with entire control and direction of its corporation and its operations, subject only to conditions and obligations established by this Agreement. No agency, employment, or partnership is created by this Agreement. Licensee's organization is separate and apart from anything that may be operated by Licensors. Neither party to this Agreement shall make any representations tending to create a parent, agency, employment, or partnership relationship. Neither party shall have the authority to act for the other in any manner or to create obligations or debts binding on the other, and neither party will be responsible for any obligations or expenses whatsoever of the other.

10. **GOODWILL OF THE TRADEMARKS:** Licensee recognizes the great value of the goodwill associated with the Trademarks, and acknowledges that the Trademarks and all rights therein an goodwill pertaining thereto, belong exclusively to Licensors and that the Trademarks have a secondary meaning in the mind of the public.

11. **OBLIGATIONS OF LICENSEE'S OFFICERS AND DIRECTORS:** The officers and directors of Licensee, by signing this Agreement, individually agree to be bound by all of its provisions relating to the rights of Licensors in and to the Trademarks.

12. **GOVERNING LAW:** The validity of this Agreement and of any of its terms and provisions, as well as the rights and duties of the parties hereunder, shall be governed by and construed in accordance with the laws of the State of California.

IN WITNESS WHEREOF, the parties have executed this Agreement by authority of their respective governing bodies as of the date first above written.

LICENSOR: VICTORY OUTREACH INTERNATIONAL

By: Sonny Arguinzoni  
President

LICENSEE: VICTORY OUTREACH - \_\_\_\_\_

By: \_\_\_\_\_  
Pastor

Date: \_\_\_\_\_



SCHEDULE A  
**TRADEMARKS**

VICTORY OUTREACH, INTERNATIONAL  
VICTORY OUTREACH  
VICTORY OUTREACH INTERNATIONAL “UNITED WE CAN”  
VICTORY OUTREACH YOUTH G.A.N.G. INTERNATIONAL  
VICTORY OUTREACH G.A.N.G. INTERNATIONAL  
GOD’S ANOINTED NOW GENERATION  
GOD’S ANOINTED NEW GENERATION  
GOD’S ANOINTED NEXT GENERATION  
ALCANCE VICTORIA  
VICTORY OUTREACH INTERNATIONAL “TWILIGHT TREASURES”  
VICTORY OUTREACH INTERNATIONAL SINCE 1967  
VICTORY OUTREACH REAL LIFE, REAL PEOPLE  
VICTORY OUTREACH MINSITRIES  
GLESS STREET RECORDS  
TREASURES OUT OF DARKNESS  
WILLIE WE CAN  
VICTORY EDUCATION AND TRAINING INSTITUTE  
V.E.T.I.  
UNITED WOMEN IN MINISTRY  
VICTORY OUTREACH INTERNATIONAL “UNITED WOMEN IN MINISTRY  
U.W.I.M.  
Kidz G.A.N.G.

## **SCHEDULE B**

### **LICENSED ACTIVITIES, ARTICLES AND SERVICES**

EDUCATIONAL MATTER (CLASS 41)

MISCELLANEOUS MATTER (CLASS 42)

FINANCIAL MATTER (CLASS 36)

## **SCHEDULE C**

LICENSED TERRITORY

STATE OF CALIFORNIA, U.S.A.

# **LOGO BEST PRACTICE**

1. The Victory Outreach International Logo, as described on this page, may only be used by Trademark & Trade name License Agreement Holders.
2. The logo may be used for purposes, including but not limited to, Letterhead, Business Cards, Banners, T-shirts, Advertisement, etc.
3. The logo should always be used in a dignified manner and never in a way that would demean or degrade our image.
4. The design of the logo as described below may not be altered or changed. You may use different colors.
5. The word and date “Since 1967” pertains to the design of the logo, therefore it may not be changed. However, you may note the date your church was established anywhere else on your letterhead provided that such date is not confused with the date Victory Outreach International was established.
6. You may place your church’s legal name below the logo, including any language translation of “Victory Outreach” for example: (“Alcance Victoria”).
7. Refrain from using the word “International” as part of your letterhead, printed matter, or multimedia use; as this pertains to the legal name of “Victory Outreach International” it is only to be used by the Victory Outreach International Administrative Offices and for Victory Outreach International events conducted at an international, national or regional level and approved by Victory Outreach International.
8. A copy of the logo will be available on [www.voadmin.com](http://www.voadmin.com) once we have received the signed Addendum to the Trademark & Trade name License Agreement. The logo is free of charge.

## **THE LOGO REFERS TO THE FOLLOWING COMPONENTS SHOWN:**

1. The Church Window Frame
2. The Letter V
3. The Letter O
4. The Globe
5. The Background
6. The Word & Date “Since 1967”



# **CHURCH NAME BEST PRACTICE**

## **History**

Victory Outreach is faced with several issues relating to church growth. One area is that of properly naming new and existing churches to provide continuity while still allowing the local church to maintain individual identity.

## **Problem**

To eliminate territorial control and confusion as Victory Outreach continues to grow, (i.e., the planting of multiple churches in one city), it has become necessary for Victory Outreach to develop a Best Practice to provide direction in church naming. Whereby, each church can keep its own identity for promotional and literature purposes and also ensures each church will get proper recognition for their work in the community.

## **Best Practice**

1. When there is only one church, that church may use the city name for promotional and image purposes.
2. Where there are multiple churches in a city, the churches can use the four cardinal points (North, South, East, West) or it can use the recognized local community name.
3. In the event that all cardinal points and all community names are used, the physical address will identify the church.
4. The Regional Pastor should help identify the name of the new church if necessary.
5. Church Name Change Requests will need to be submitted by logging onto [www.voadmin.com](http://www.voadmin.com) and clicking on the [Forms - Notification of Change Link](#).
6. Approval of Name Changes will be made by the Multi-Regional overseer.

## **Internationally**

The name of “Victory Outreach” must appear.

For Example: Victory Outreach / Alcance Victoria  
or Alcance Victoria / Victory Outreach

## **AMENDING A CHURCH NAME BEST PRACTICE**

Many states require that a business file an Article of Amendment when making any changes to a corporation.

Anytime a change needs to be made to a corporation, the state usually requires the filing of an Article of Amendment. For example did the business change addresses? Did a member or director leave?

Articles of Amendment are sometimes referred to as "Certificates of Amendment." In addition to changing your corporation name, the filing of Articles of Amendment can change the following information:

- Name and address of the registered agent
- Principal office address
- Names and addresses of directors or members
- Description of business activities
- Number of authorized shares
- Any other information included in the Articles of Incorporation

Specific instructions for filing a Certificate of Amendment can be found on your state website.

## **CHURCH LAUNCH BEST PRACTICE**

- A. The Sending Pastor must complete Church Launch Application.
  - 1. Church Launch Applicant must be a Licensed Minister.
  - 2. Church Launch Applications must be completed on [www.voadmin.com](http://www.voadmin.com)
    - a. Important Note: Church Launch Form must be signed by:
      - 1. Sending Pastor
      - 2. Regional Pastor
      - 3. Multi-Regional Leader
- B. Once the Church Launch Applicant is approved to be a Church Launch Candidate, both he and his wife will be scheduled for a Church Evaluation Interview with the Church Launch Committee.

## **CHURCH TITHE BEST PRACTICE**

Victory Outreach believes in the biblical principle of tithing. We believe the tithe honors God and is an outward expression of love towards God. We believe the payment of the tithe reminds us that all that we have comes from God. According to I Cor. 16:2, the tithe was collected on a weekly basis. We believe that the same way Victory Outreach churches receive tithes from their congregants, so can Victory Outreach churches tithe to Victory Outreach International as a reminder that all that they have comes from God.

Upon the establishing of a church, all Victory Outreach churches should tithe 10% of the church's weekly income (income from tithes, offerings, etc.) to Victory Outreach International. Please remember that it is the Pastor's responsibility to ensure that the church is tithing. It is not the responsibility of the account representative (treasurer).

Go to [www.voadmin.com](http://www.voadmin.com) to pay your Church tithe under the category "one-time gift" or set up a Church Tithe Recurring Account.

If giving by check or money order, indicate monies are for your Church Tithes so that proper credit may be given to you.

Make checks or money orders payable to **Victory Outreach International** and mail to:

**Victory Outreach International  
Attn: Admin. Office  
P. O. Box 3760  
San Dimas, CA 91773**

Church Tithes will be recorded for the month and day they are received.

### **EXCEPTIONS:**

**MEXICO:** Deposit your Church Tithes to:

**Victory Outreach International A.C.  
BBV Bancomer  
Account Number: 0163613631**

**Wire Transfer: clave #: 012028001636136317**

For further information contact: **V.O.I. Finance Division at (664) 638-2308** or  
[www.alcancevictoriamexico@victoryoutreach.org](mailto:www.alcancevictoriamexico@victoryoutreach.org)



# **BEST PRACTICE FOR FINANCIAL ASSISTANCE FOR A VICTORY OUTREACH CHURCH**

## **Purpose**

The purpose of this Best Practice is to have a means for determining whether a petition sent in to Victory Outreach International Administrative offices for financial assistance by a Pastor (church) should be considered. Submission of the petition for financial help begins the process whereby a Victory Outreach Pastor, who holds credentials in good standing and has applied for financial assistance/help/loan with Victory Outreach International, will be reviewed and evaluated.

## **Victory Outreach International's reason for setting this Best Practice:**

- To be good stewards of the monies that comes into Victory Outreach International.
- To establish criteria or standards by which Victory Outreach International can review and evaluate a Pastor (church) applying for financial assistance.
- To ensure that any financial assistance that is given is disbursed to a qualified recipient.

## **Who Can Ask For Financial Assistance?**

This Best Practice applies to Victory Outreach Pastors (on behalf of their church for an acquisition) who hold credentials and are in good standing with Victory Outreach International.

## **Best Practice:**

The Pastor applying must meet moral, ethical, and financial requirements before a determination is made. The Pastor's history of accountability will help determine the basis for financial assistance. In other words, has there been a consistent level of accountability to Victory Outreach International in the following areas:

## **Criteria for the Pastor**

(On behalf of a church acquisition)

- **Minister's Fee**  
Does the Pastor faithfully pay his ministerial fee?
- **World Conference Pledge**  
Does the Pastor fulfill their World Conference pledge?
- **Church Tithe**  
Does the Pastor have their church practice the principle of tithing to Victory Outreach International?

# **NO STREET SELLING BEST PRACTICE**

**Purpose:** To establish a clear understanding of what our “No Street Selling Best Practice” means.

**Best Practice:**

There is to be no street selling that will damage or mar the image of Victory Outreach.

1. Victory Outreach churches will not sell on the streets. There will be no selling in malls, door to door, office buildings, businesses, etc.
2. Under no circumstance may any kind of tickets be sold on the streets by the church or in connection with the church or church sponsored events.
  - No selling food, meal tickets, car wash tickets, candies, etc.
  - We can have food and breakfast tickets sold only at our local church facilities.
  - Victory Outreach Churches must not be associated with ticket selling activities.
3. Corporate Business Sponsorship.
  - **Please see:**  
Fundraising Best Practice with Regards to: Corporate (Business) Sponsorship

**International Best Practice:**

The “No Street Best Practice” applies to all Victory Outreach Churches worldwide

## **SATELLITE OUTREACH BEST PRACTICE**

1. Best Practice: Only a church of 400 adults should implement “Satellite” outreaches as part of their church program.
  - a. A church of over 400 requires a larger base for hands on pastoral leadership training.
  - b. “Satellite” outreaches provide such a base.
  - c. “Satellite” outreaches become an incentive for leaders who aspire to the ministry.
2. Churches under 400 should not to establish “Satellite” outreaches.
  - a. A church under 400 is a size where the pastor can develop leadership and still have sufficient outlets for ministry and training without the need of having to develop a “Satellite” program in his Church.
3. Churches under 400 should be encouraged to plant (establish) churches.

- **This Best Practice Previously Known As “Satellite Church Best Practice”**

## **MARRIAGE BEST PRACTICE FOR VICTORY OUTREACH CHURCHES**

Marriage is a union ordained by God. It was first instituted by God in the early chapters of Genesis, codified in the Levitical law, the Old Testament prophets compared it to a relationship between God and his people, examples of it are in the historical narratives, and, the wisdom literature discusses the unique unity of this relationship. Jesus explained the original intention and core elements of marriage, and several New Testament Epistles give explicit instructions on this union. Marriage is a typology of Christ and the Church. As such, the Church views marriage as a profound spiritual institution established by God. Due to the importance of marriage in the biblical witness, this church adopts the following Best Practice.

### **Clergy/Licensed Ministers:**

1. Only duly ordained clergy and/or licensed ministers shall officiate at marriage ceremonies conducted on church property.
2. Clergy and/or licensed ministers employed by the church shall be subject to dismissal and/or loss of ordination and/or minister's license for officiating a same gender marriage ceremony.

### **Applicants:**

1. Applicants wishing to have a ceremony performed by a member of the clergy and/or licensed minister employed by the church, or to use the church facilities, shall affirm their agreement with the Statement of Faith and shall conduct themselves in a manner that is consistent therewith.
2. Applicants shall receive twenty (20) hours of premarital counseling by clergy, licensed ministers or counselors employed by the church or other persons who, in the sole opinion of the pastoral staff of the church, have appropriate training, experience, and spiritual understanding to provide such counseling.

### **Premises:**

1. Any marriage performed on church premises shall be officiated by a member of the clergy or a licensed minister of the church.
2. Clergy and/or licensed ministers officiating marriage ceremonies on church premises, whether or not employed by the church, shall affirm their agreement with the Statement of Faith and shall conduct themselves in a manner that is consistent therewith.
3. The clergy and/or licensed minister assigned by the church to implement the Best Practices contained in this Marriage Best Practice may, in his or her sole discretion, decline to make church facilities available for, and/or decline to officiate at, a ceremony when, in his or her judgment, there are significant concerns that one or both of the applicants may not be qualified to enter into the sacred bond of marriage for theological, doctrinal, moral or legal reasons.

## **SECTION II – THE REGION**

### **How to Open a Regional Bank Account**

#### **Opening a Bank Account**

- A. **A Resolution from the Board of Directors** will be required to open a bank account (attached), it authorizes the opening of a Church Bank Account. A Sample Resolution is attached. It identifies which bank, who is authorized to go to the bank to open the account, and who are to be the signers on the account.
  - 1. The person who is authorized, will take to the bank, the signed Resolution from the board of directors,
- B. A Certified copy of the **Articles of Incorporation of the Regional Church.**
- C. A Copy of the **EIN letter of the Regional Church.**
- D. Be prepared to have all the other signers come to the bank with you, for since “911” the “Patriot Act” regulations have been severely tightened.
- E. NOTE: The Bank MAY also require you to present your 501(c)(3) Exemption Ruling Letter to open the account. Be patient with them, and explain that you are a new church, and you may or may not, even file for this letter, as you are not required to do so. They should get around to waiving this requirement – if not, go to another bank.
- F. The operating cost of the Bank Account (monthly bank service charges will vary) and QuickBooks Online (go to <https://quickbooks.intuit.com/> for current fees) this cost can be spread-out amongst the multi-region.
  - 1. One annual fee can be collected from the churches and deposited into the Regional Account.

**RESOLUTION OF THE BOARD OF DIRECTORS  
VICTORY OUTREACH \_\_\_\_\_  
BANKING ARRANGEMENTS**

Upon motion duly made and seconded, the Board of Directors adopted the following resolution:

**WHEREAS**, it is in the best interests of this corporation to appoint the Secretary and Treasurer to handle the process of establishing new bank accounts on behalf of the ministry;

**NOW, THEREFORE, BE IT RESOLVED**, that the fund of this corporation shall be deposited with appropriately established and regulated banks; that the Treasurer of this corporation be and hereby is authorized and directed to establish an account with said banks and to deposit the funds of this corporation therein.

**BE IT FURTHER RESOLVED**, that any officer, employee or agent of this corporation be and is authorized to endorse checks, drafts or other evidences of indebtedness made payable to this corporation, but only for the purpose of deposit.

**BE IT FURTHER RESOLVED**, that all checks, drafts and other instruments obligating this corporation to pay money shall be signed on behalf of this corporation by any two of the following:

\_\_\_\_\_, President

\_\_\_\_\_, Treasurer

\_\_\_\_\_, Account Manager

and that said banks be and hereby are authorized to honor and pay all checks and drafts of this corporation signed as provided herein.

**BE IT FURTHER RESOLVED**, that the authority hereby conferred shall remain in force until revoked by the Board of Directors of this corporation and until written notice of such revocation shall have been received by said banks; and that the Secretary shall report yearly to the Board of Directors as to the number of accounts authorized hereby.

**BE IT FURTHER RESOLVED**, that the Secretary of this corporation be and hereby is authorized to certify as to continuing authority of these resolutions, the persons authorized to sign on behalf of this corporation and the adoption of said bank's standard form of resolution, provided that said form does not vary materially from the terms of this resolution.

**IN WITNESS WHEREOF**, I the undersigned hereby certify that the foregoing is a true record of a resolution duly adopted and is now in full force and effect without modification or rescission. I have executed my name as Secretary of the above-named Corporation this \_\_\_\_<sup>TH</sup> day of \_\_\_\_\_, 20\_\_.

Attest. \_\_\_\_\_  
Secretary

## **REGIONAL CHANGE BEST PRACTICE**

### **Purpose**

To establish a Best Practice whereby a Pastor may request a change of region.

### **Best Practice**

A church may have a change of region if request is found reasonable and substantiated.

### **Best Practice**

A Pastor may request a change of region by communicating first with his Regional Pastor and/or Multi-Regional Leader to explain why a change of region is being requested.

The change of region can be denied at this stage. However; if there is a preliminary approval of the change of region, the Pastor will then need to submit an online notification to Victory Outreach International on [www.voadmin.com](http://www.voadmin.com). The online request will then be reviewed by the Multi-Regionals, who will then make a determination.

## **SECTION III – THE MINISTER**

### **I. MINISTERIAL CREDENTIAL BEST PRACTICE**

All candidates applying for credentials to become a licensed minister will be required to take a written and oral exam that will be approved by the Credential Committee and Multi-Regional Overseers.

#### **A. Licensed Minister**

1. Any candidate that is approved will receive their ministerial license and will be recognized as a minister of the gospel of Jesus Christ and in good standing with Victory Outreach International Christian Fellowship of Churches.
2. Any candidate that is approved will receive their license by mail within thirty (30) days after the Oral Exam.
3. In order to maintain valid credentials, the minister must remain in good standing with Victory Outreach International Christian Fellowship of Churches. The minister must also keep a good testimony and stay current with credential fees.

### **II. MINISTERIAL QUALIFICATIONS**

The qualifications are based on I Timothy 3:1-7 and Titus 1:6-8:

- A. Must be blameless
- B. Evidence of the calling of God upon their life
- C. Person of Integrity (trustworthy, capable of confidentiality, honest)
- D. Good judgment
- E. Faithful Steward: Responsible in their personal and ministerial matters
- F. Demonstrates loyalty to Christ and the ministry
- G. Has relational skills
- H. Has demonstrated spiritual giftedness in specific areas
- I. Proven testimony
- J. Not a novice (not a new convert or inexperienced)
- K. Shall affirm their agreement with the Statement of Faith and shall conduct themselves in a manner that is consistent therewith

### **III. MINISTERIAL TRAINING**

#### **A. Academic Requirements**

1. Graduation from V.E.T.I.'s 72 unit program (24 courses) is one of the requirements for licensing. If you have not graduated from V.E.T.I. you need at least 45 units successfully completed before you should apply for a minister's



license with a commitment to complete the remaining 27 units (9 classes) within 18 months. If the remaining classes are not completed within 18 months, the license will be revoked. All Theology and Bible courses must be completed before applying with a grade of a B or higher. Graduation from another recognized Bible training institute may also be acceptable.

- a. Biblical Studies Certificate – 72 units

#### G. Practical Ministerial Training

1. Candidates applying for credentials to become a licensed minister within their local church, should, in addition to the 72 units or at minimum 45 units of academic training, are required to have a minimum of three (3) years of practical ministry training.
  - a. This training can be completed at the local level under the direction of the senior pastor. The training will include preaching, teaching, the directing of church services, development of people skills, counseling, evangelism, follow-up, etc.

### IV. MINISTER CREDENTIAL PROCESS

#### A. An Email notice sent to all senior pastors and regional pastors

1. Informing them that they can have their candidates apply online.
2. This email will include all application requirements and deadline to apply.

#### B. There are **TWO steps prior** to the candidate taking the exam, and **THREE for International** candidates:

##### 1. Step One:

- a. **An Online Application must be filled** out by the candidate at [www.voadmin.com](http://www.voadmin.com).
  - i. \$100.00 Application Fee
  - ii. The candidate has approximately one month to apply.
  - iii. Upon receiving the application:
    1. An email is sent to both the Regional Pastor and Senior Pastor to confirm that they agree to the candidate applying.
      - a. If either one does not agree, the candidate is denied.
      - b. If they both agree, a background check is performed, which consists of:
        - i. Confirmation of Social Security
        - ii. Criminal Review
        - iii. Motor Vehicles Record

- iv. Credit Report (for the purpose of both child support issues as well as financial credibility)
    - 2. The candidate must submit their church Tithing Record from their Local Church for the current year and previous year.
    - 3. UWC Giving Record from the United We Can Office is obtained requested for both the current year and previous year
    - 4. VETI and/or Education Background is confirmed
  - iv. If the candidate meets the above stated requirements, they are sent a congratulations email (outcome) with instructions to register and pay for the exam (\$50). If the candidate does not meet the above stated requirements, they are sent an email stating they are not approved and recommend that they speak with their pastor.
2. **Step Two:**
- a. If approved the Candidate Registers for the Exam
    - i. \$50.00 Registration & Exam Fee
    - ii. Once registered, the candidate will be emailed the following:
      - 1. Exam Dates - This is a Two – Three Day Exam Process
        - a. Day 1 – Written Exam (3 hours long)
        - b. Day 2 or 3 – Interview with the Credential Committee (1/2hr to 1hr long)
      - 2. Location of Exam
      - 3. Instructions how to login for the Practice Exam
3. **Step Three – For International Candidates:**
- a. If the individual applying is an International Candidate, the Exam will need to be proctored (supervised) at the international location and at the V.O.I. administrative office, there are several steps:
    - i. A Proctor Agreement Form is emailed to the Senior Pastor
      - 1. They must review each item on the Proctor Agreement Form,
        - a. Place a check mark on each request
        - b. Sign it
        - c. Scan it and then
        - d. Email it back to the email indicated on the form.
    - ii. There are two individuals assigned to proctor (person assigned to supervise candidate)
      - a. Internationally the proctor is a senior pastor
      - b. V.O.I. the proctor is usually a Multi-Regional overseer or Credential Committee Member.
    - iii. International Credential Exam Preparation Process
      - 1. During the exam a computer with a web cam is needed to view the candidate taking the exam.

2. One week before the exam, a test connection is performed with the proctor to test the following:

The webcam

Internet connection

Computers that will be used during the exam

The test connection is made using Blue Jeans Video Conference Service.

- C. The Credential Committee will grade all exams immediately following the written exams.

## **REINSTATEMENT BEST PRACTICE** **FOR A LAPSED MINISTER**

### **Requirements to reinstate a lapsed Minister's Credential:**

- Credential Fees must be made current for the year it lapsed by January 31 of the present year.
- A Minister with lapsed credentials may have to reapply for reinstatement

A Minister whose credential has lapsed for delinquent fees will be required to become current with their ministerial fee for the year the license lapsed.

- The credential lapses on January 1<sup>st</sup>.  
Failure to have one's Fees paid up-to-date by the end of December 31 results in a lapsed credential on Jan 1.
- A lapsed credential means it is no longer valid or active. It has expired.
- A Minister whose license has lapsed is no longer a licensed minister and loses their rights and privileges as a minister of the Gospel.
- Once reinstated the Minister must maintain their ministerial fee by establishing a Recurring Account for their minister fees.
- A lapsed minister can only be reinstated by January 31; after that date any lapsed minister must bring their credential current and reapply for their ministerial credential at [www.voadmin.com](http://www.voadmin.com).
- For a Pastor of a church: The Regional Pastor will be called by VOI Office to appear with the Pastor to discuss the credential lapse.
- The lapsed minister may be asked to appear before the Credential Committee prior to approval and/or may be required to re-take both the Written Credential Exam and Interview.

As a minister and a leader within Victory Outreach International, it is important to value your minister's credential and what that credential represents

# **PASTOR/MINISTER REMOVAL** **FINANCIAL ASSISTANCE BEST PRACTICE**

## **Purpose**

To establish a financial best practice of support for Pastors/Ministers who for moral, personal, or other reasons resign or are no longer in their position.

## **Best Practice**

1. A Pastor may be financially helped for three months, starting at the time of his/her resignation or at an otherwise determined time.
2. When circumstances exist that the action taken by the Multi-Regional Overseers results in the removal/resignation of a Pastor or Minister, financial assistance shall be determined at the discretion of the Multi-Regional.
3. The financial responsibility may be carried or shared by:
  - a. The Church from where the pastor/minister was removed.
  - b. The Sending Church
  - c. The Regional Pastor's Region or Church

## **IV. MINISTERIAL AWARDS**

At each Victory Outreach International World Conference, a lapel pin for uninterrupted\* years of service as ministers will be presented to Victory Outreach licensed ministers who qualify.

### **A. Fifteen Year Service Award: Silver**

Qualifications:

- 15 years of faithful uninterrupted service
- A good testimony
- Good standing in Victory Outreach

### **B. Twenty Year Service Award: Silver and Gold**

Qualifications:

- 20 years of faithful uninterrupted service
- A good testimony
- Good standing in Victory Outreach

**C. Twenty-Five Year Service Award: Silver and Gold**

At each Victory Outreach International World Conference, a silver and gold service pin will be presented to licensed ministers who qualify by having completed 25 years of uninterrupted active Victory Outreach ministry.

Qualifications:

- 25 years of faithful service
- A good testimony
- Good standing in Victory Outreach

**D. Thirty Year Service Award: Gold**

At each Victory Outreach International World Conference, a gold service pin will be presented to licensed ministers who qualify by having completed 30 years of uninterrupted active Victory Outreach ministry.

Qualifications:

- 30 years of faithful uninterrupted service
- A good testimony
- Good standing in Victory Outreach

**E. Thirty-Five Year Service Award: Gold with Diamond**

At each Victory Outreach International World Conference a gold service pin with a diamond will be presented to licensed ministers who qualify by having completed 35 years of active Victory Outreach ministry.

Qualifications:

- 35 years of faithful uninterrupted service
- A good testimony
- Good standing in Victory Outreach

\* Uninterrupted means continuous; therefor to receive an awards pin the minister's license must be continuously active from the time they were licensed to the 15<sup>th</sup> year through to their 35<sup>th</sup> year. If there is an intervening break in the status a minister's license for a year, upon getting relicensed the count towards the service award begins anew

## **V. MINISTERIAL TRANSITIONS**

**A. A Transferring Minister - The Transferring Minister in Good Standing**

1. When a licensed minister in good standing transfers to another church because of health reasons, job relocation, family or personal reasons, they should consult with their current pastor.
2. The current pastor should inform the Regional Pastor as to the transferring of the licensed/hired or volunteer minister.

3. The current pastor should contact the pastor of the church where the transferring minister will be attending as to the minister's status.
4. The receiving pastor should wait a minimum of three months before using the transferring minister. This time frame allows for the minister to familiarize himself or herself with the local church vision. This also allows for the pastor and the transferring minister to acquaint themselves.

**B. A Transferring Minister - A Transferring Minister Not in Good Standing**

A **licensed** minister not in good standing is described as someone who cannot conform to the best practices of the church where they have previously served and refuses to accept church discipline.

1. Upon receiving a transferring minister not in good standing, the receiving pastor should contact the Regional Pastor to discuss future plans for the transferring minister.
  - a. Protocol: The receiving pastor should inform the transferring minister they will not be allowed to minister or assume **any** responsibilities for a minimum of six months.
2. Upon receiving a transferred minister not in good standing, the receiving pastor has the responsibility of contacting the former pastor and assure the former pastor that proper protocol will be used.
3. A receiving pastor should always remain open to work with any transferring minister.
4. During this time period, the transferring minister not in good standing should demonstrate a genuine breakthrough in their spiritual walk with the Lord, a teachable spirit, faithful church attendance, proper attitude regarding their former pastor and church, and the ability to relate well with the new pastor and those who have been placed over them in leadership.

## **II. RESIGNATION**

The Regional Pastor should be contacted by the resigning pastor/minister at least 60 days or as soon as possible prior to the desired date of resignation. The Regional Pastor should be notified in writing by the resigning pastor.

**A. Property and Records**

The resigning pastor shall leave complete records of all activities and business matters of the church for the incoming pastor. This will include records on membership, spiritual reports, monthly reports, inventory of church property and equipment, and a listing of any other financial accounts/records.

**B. Releasing the Congregation**

The resigning pastor should totally release the congregation to the care of the new pastor and refrain from maintaining personal contact with the congregation.

**C. Waiver of Liability**

The resigning pastor shall waive any claim against the church and Victory Outreach International Christian Fellowship of Churches for unpaid compensation for labor or investment of personal finances in the church, unless proper documentation can be presented.

**III. REPLACEMENT**

**A. Selection of New Pastor**

When there is an opening within the region for a pastorate, the Regional Pastor will work with the Sending Pastor and Multi-Regional Leader in selecting a new pastor. All involved should be open to the suggestions of the original sending pastor in considering a replacement.

Sending pastors who want to remove or replace a Pastor for whatever reason must discuss the replacement or removal of the Pastor with the Regional Pastor and/or Multi-Regional Overseer.

**B. Pastoral Conduct**

When assuming the pastorate of a new church, it is beneath the dignity of a Victory Outreach minister to underrate their predecessor or refer to their predecessor's shortcomings. A pastor should endeavor to promote a smooth transition.

**C. Building Relationships**

When assuming a new church, a Victory Outreach pastor, should love the people, develop relationships with the leaders and avoid making abrupt or radical changes. If assistance is needed, the advice of the Regional Pastor is encouraged.

**IV. DISCIPLINE AND/OR REMOVAL**

Discipline is an exercise of scriptural authority for which the church is responsible. The aims of discipline are that God may be honored, that the purity and welfare of the ministry may be maintained, and that those under discipline may be brought to repentance and restoration.

Discipline is to be administered for the restoration of the minister, while fully providing for the protection of the spiritual welfare of our local churches. It is to be redemptive in nature, as well as corrective, and is to be exercised with mercy and compassion.



## **A. Reasons for Discipline and/or Removal**

1. If it comes to the attention of the Multi-Regional Leader and/or Regional Pastor that moral or questionable conduct of a pastor has arisen, there will be an inquiry of the accusation. The following may be reasons for discipline, and in some cases, warrant removal:
  - a. Any conduct unbecoming a minister or indiscretions involving morals
  - b. A failure or inability to represent their Christian testimony correctly
  - c. A contentious or non-cooperative spirit
  - d. An assumption of dictatorial authority over a church
  - e. A general disregard of Victory Outreach Best Practices
  - f. A declared open change on doctrinal views that contradict our Statement of Faith
  - g. Operating the ministry with continual negligent debt, which brings reproach to our ministry and the cause of Christ
  - h. Violations of ministerial courtesy and ethics
  - i. A negative attitude displayed publicly toward those who leave the local church and/or our ministry
  - j. Remarriage/Divorce in violation of our stand on remarriage and divorce (See Sec. III V:B; D2)

## **B. Disciplinary Action/Suspension**

A minister may be disciplined for one of the reasons stated above (IV, A.)  
The minister may be placed under disciplinary suspension for a minimum of two years or another determined period.

Discipline for a two year Suspension

1. During their first year, they will not be allowed to publicly minister or perform any ministerial functions.
2. During the second year, the minister will continue to refrain from public pulpit ministry, but will be allowed limited low profile ministry under the direction of their local and regional pastor.
3. The minister will consistently stay under the direct supervision of a local pastor.

## **V. RESTORATION**

Victory Outreach International believes in restoration of the following:

### **A. Moral Failure**

Moral failure is any conduct unbecoming a minister or any indiscretions involving morals.

## B. Divorce

Low standards on marriage and divorce are very hurtful to individuals, to the family and to the cause of Christ. We positively disapprove of Christians getting divorces for any cause except fornication and adultery according to Matthew 19:9.

1. With regards to anyone who has been divorced before their conversion, it is our position that their past sins have been completely cleansed by the blood of Jesus Christ as written in the Scriptures in II Corinthians 5:17, "... old things have passed away, behold all things have become new." (NKJ)
2. On the basis of forgiveness, that person may pursue remarriage and their calling in Christ.

## C. Restoration Process

In the event that a licensed minister experiences divorce, there must be the witness of repentance and restoration of the person. The restoration process is as follows:

1. The individual who experiences **moral failure** will not be allowed to publicly minister or perform any ministerial functions for a minimum of two years.
2. The individual who experiences **divorce** and remains **unmarried**, will not be allowed to publicly minister or perform any ministerial functions for a minimum of two years.
3. The individual will be under the direct supervision of his local pastor and will submit to pastoral counseling and/or professional counseling.
4. Upon completion of the restoration process, the Multi-Regional overseer will resolve a final determination of possible reinstatement.

## D. Reinstatement of Ministerial License

Upon completion of the restoration process, the Multi-Regional overseer will resolve a final determination of possible reinstatement or reapplying for license.

1. In the event of a certain **moral failures**, the individual may forfeit any consideration for reinstatement of ministerial credentials.
2. In the event a minister **remarries following a divorce**, except for the cause of adultery, they may forfeit any consideration for reinstatement of ministerial credentials.

## VI. SEPARATION OF CONGREGATION

The pastor and the congregation may remove itself from the fellowship of Victory Outreach International Christian Fellowship of Churches, upon the following conditions:

## **A. Initial Steps**

The Pastor should notify the Victory Outreach International, Minister Relations Department of the intention to separate from Victory Outreach International in writing (to be delivered by certified mail) and by phone at least 30 days before the intended separation.

- The Pastor should indicate the reason for the separation.
- A meeting should be arranged with the date, time, and place where the pastor will meet with the “Tithers” of the church informing them that he intends to separate from Victory Outreach International. That date should be communicated to V.O.I.
- Representation from Victory Outreach International (Multi-Regional Leader and Regional Pastor should be present at the special meeting.
- The Pastor and the Victory Outreach International representative will each have an opportunity to address the tithing members of the church, regarding the planned separation from Victory Outreach International.
- At this meeting, the Pastor will share his intention to separate. Victory Outreach International will make it known that the tithers may vote to choose to remain Victory Outreach International, or vote to separate.

## **B. Congregational Meeting**

After the pastor has properly completed the initial steps, the pastor will then precedes to the next step, the congregational meeting step:

- Congregational meeting: A written notice must be sent notifying the church “Tithers” of a special meeting where the pastor and a representative from Victory Outreach International (Multi-Regional Leader or the Regional Pastor) will meet with the church “Tithers.”
- The written notice should be sent at least seven (7) days prior to the special meeting with the reason therefore.
- The pastor should also make an announcement in at least one Sunday morning worship service, prior to, the special meeting.
- If at least 2/3 majority of the church “Tithers” attending the special meeting approve to withdraw from Victory Outreach International by written ballot, the measure to withdraw from association with Victory Outreach International will be accepted.
  - a. Upon the separation of the congregation, the separated congregation must immediately discontinue the use of the name “Victory Outreach” and the registered trademarks and service marks owned by Victory Outreach International.
  - b. Upon the separation of the congregation, the separated congregation must immediately cease and desist use of the words “Victory Outreach” in any communications whatsoever.

### **C. Opposition of Best Practice**

If a pastor opposes the Best Practice of setting up a special meeting and allowing proper representation from Victory Outreach International (Multi-Regional Leader and/or the Regional Pastor) to meet with the church, the Multi-Regional Leader or Regional Pastor will then set up a congregational meeting (possibly at another location).

- This meeting is for the purpose of giving those who may want to continue with Victory Outreach International Christian Fellowship of Churches the opportunity to voice that opinion, as well as, giving them encouragement and direction with regard to the separation and the new pastoral and congregational developments.

### **D. Best Practices for Transfer of Real Property**

#### **1. Titled Property in the name of Victory Outreach International.**

- a. If the property title is in the name of Victory Outreach International the property shall remain with Victory Outreach International if 2/3 majority of the separated congregation petitions for the property, they must apply for a loan to purchase the property from Victory Outreach International. Upon qualification, and close of escrow, the property will be transferred to the separated congregation.

Eighty percent of the congregation's contributions towards the purchase of the property shall be applied to the selling price, if the congregation qualifies for the purchase.

- b. If the congregation fails to qualify to purchase the building, the congregation shall either:
  - 1) Vacate the premises within 90 days; or
  - 2) agree to lease the premise under ordinary business terms and conditions; or
  - 3) the property shall be put up for sale at fair market value. If sold, eighty percent of what the congregation has contributed to the purchase of the property, since the property was purchased, will be applied to the selling price.

#### **2. Titled Property Jointly Held (V.O. International and local V.O.)**

- a. If the title to the property is jointly held by Victory Outreach International

and the congregation, then the aforementioned Best Practice will apply.  
(See previous VI:D.1)

3. Titled Property Held by Local Church of the Victory Outreach International Christian Fellowship of Churches.

- a. If title to the property is in the name of the local church, the property should be used for the benefit of Victory Outreach International if the property was bought with funds raised in the name of Victory Outreach International. If the title to the property is entirely in the name of the local church, such properties are basically held in trust as churches of the Victory Outreach International Christian Fellowship of Churches.

## **CHURCH DISASSOCIATION BEST PRACTICE**

### **CHECKLIST FOR DISASSOCIATION OF A LOCAL VICTORY OUTREACH CHURCH**

“Discontinuation” and/or “Disassociation” under VOI Operational & Best Practice Manual are the Church’s official processes for closing or removing a local church as a Fellowship of Churches of Victory Outreach International. Discontinuation or Disassociation of a local Victory Outreach Church in many ways are task-oriented Best Practices (with detailed to do’s), and as such are suited to a checklist. What should not be lost in the tasks are the many spiritual and pastoral aspects of closing a local church: honoring the rich history of the church, attending to the grief and other pastoral needs of persons who still worship there, listening to persons who have thoughts and ideas about what should happen to the church, and the like. These spiritual and pastoral aspects of closing a church cannot be captured in this checklist, because they are uniquely different in every situation. As the Multi-Regional overseer works through the check list, take enough time to stop and observe, listen and discern the special needs of the people around you who are affected by the process.

#### **I. Discussion and Evaluation of Potential Recommendation**

- \_\_\_\_\_ For Disassociation – A Multi-Regional Leader of VOI shall meet with the Regional Pastor, pastor, local church leaders or other groups to discuss and evaluate discontinuance/disassociation issues, with sensitivity to the church’s history, culture, fears, feelings of loss and grief, and other. Take time to listen and truly hear the stories of the persons who will be affected by a potential major change in their church lives.

#### **II. Prior to Meeting with the Local Pastor - Duties for Regional Pastor**

- \_\_\_\_\_ Prior to the Church Meeting/Vote the appointed Regional Pastor is to gather all the following information for the Multi-Regional oversight committee to evaluate the Church’s Legal and Financial Position. The Multi-Regional is to receive full disclosure of the following:

#### CORPORATE /LEGAL POSITION OF THE CHURCH

- \_\_\_\_\_ Obtain a copy of the Church's Articles of Incorporation and By Laws
- \_\_\_\_\_ Status of the Corporation: Is the corporation active with their State?
- \_\_\_\_\_ Get a list of current Board of Directors.
- \_\_\_\_\_ IRS status: Is the Church recognized by the IRS as a 501(c) 3 corporation?

#### FINANCIAL POSITION / ASSETS & LIABILITIES OF THE CHURCH

- \_\_\_\_\_ Obtain a copy of the Church's Financial Statements
- \_\_\_\_\_ Financials: Are the financials reviewed or audited by a CPA?
- \_\_\_\_\_ Make arrangements to receive a list of all bank accounts:
  - \_\_\_\_\_ [a] General Account                      \_\_\_\_\_ [c] Money Market
  - \_\_\_\_\_ [b] Savings                                      \_\_\_\_\_ [d] Depts.-Youth, UWIM, UWC
- \_\_\_\_\_ Accounts: Is Victory Outreach name on any accounts?
- \_\_\_\_\_ Debt: Is the Church in Debt? If so, then get a complete detailed list of liabilities.
- \_\_\_\_\_ Liabilities: Whose name are the liabilities listed under?
- \_\_\_\_\_ Credit Cards: Are there Credit Cards in the Church's name?
- \_\_\_\_\_ If so, who has charge card privileges?
- \_\_\_\_\_ Church Assets: Get a list of Church Assets
- \_\_\_\_\_ Evaluate if assets are to remain with Victory Outreach
- \_\_\_\_\_ Property: If the building is owned – Who's name is it in?
- \_\_\_\_\_ Evaluate if the Building is to remain with Victory Outreach.
- \_\_\_\_\_ Deeds: Obtain a copy of the current deeds and legal description
- \_\_\_\_\_ The title [deed] of the property shall be transferred to: \_\_\_\_\_
- \_\_\_\_\_ Leases: Are there any Leases? Who is Liable?
  - \_\_\_\_\_ Building                      Name \_\_\_\_\_
  - \_\_\_\_\_ Autos                                      Name \_\_\_\_\_
  - \_\_\_\_\_ Equipment                      Name \_\_\_\_\_
  - \_\_\_\_\_ Computers                      Name \_\_\_\_\_

**NOTE:** It is highly recommended that all the above information and forms be finalized before any Church Meetings.

### III. Meeting with Local Pastor –

- \_\_\_\_\_ For Disassociation – A Multi-Regional shall meet with the pastor, local church leaders to discuss, evaluate and finalize the disassociation issues, with sensitivity to the church's history, culture, fears, feelings of loss and grief, and other. Take

time to listen and truly hear the stories of the persons who will be affected by this major change in their church lives.

\_\_\_\_\_ The Local Church Pastor and all Board Members are to sign the “Disassociation Agreement”.

#### **IV. 45 DAY CHECK – LIST AS STATED IN EXHIBIT A**

\_\_\_\_\_ Give VOI proof of that the corporation has been dissolved. If proof is NOT Received in 45 days then VOI will proceed with dissolving the corporation.

\_\_\_\_\_ If the Church is recognized by the IRS as a 501(c)3 corporation?

\_\_\_\_\_ Church is to report change to the IRS

\_\_\_\_\_ Send proof of New Name (amended Articles from their State) with a cover letter explaining:

FAX: 513-263-4330

MAIL: IRS TE-GE

Correspondence Unit, Room 4024

PO Box

Cincinnati, OH 45201

\_\_\_\_\_ Close all Bank Accounts

\_\_\_\_\_ Remove Victory Outreach’s name from all liabilities (i.e., Need examples of Liabilities)

\_\_\_\_\_ Close all Credit Cards that has Victory Outreach as the guarantor.

\_\_\_\_\_ Evaluate if the Building is to remain with Victory Outreach if not then remove the name of Victory Outreach.

\_\_\_\_\_ Leases Remove Victory Outreach from all Leases

\_\_\_\_\_ Building Name\_\_\_\_\_

\_\_\_\_\_ Autos Name\_\_\_\_\_

\_\_\_\_\_ Equipment Name\_\_\_\_\_

\_\_\_\_\_ Computers Name\_\_\_\_\_

\_\_\_\_\_ Church Payroll

\_\_\_\_\_ Remove Victory Outreach from any Employer status

\_\_\_\_\_ Payroll Taxes

\_\_\_\_\_ Pensions

\_\_\_\_\_ Insurance

\_\_\_\_\_ EIN – IRS states “It will not be required to obtain a new EIN if the corporate name changes.” *IRS.gov*

## **SECTION IV - THE EVANGELIST**

### **THE INTERN & EVANGELIST** **BEST PRACTICE**

#### **I. QUALIFICATIONS FOR THE INTERN EVANGELIST:**

##### **1. Good Testimony**

- A. The intern evangelist should be recognized by the Senior Pastor and the Leadership in the Church as having a good and consistent testimony.
- B. The intern evangelist seems to possess the gift of an Evangelist.

##### **2. Academic – The candidate should begin their academic training. 45 Units of academic training is required as part of the Credentialing Best Practice.**

#### **II. QUALIFICATIONS FOR THE EVANGELIST**

- A. The evangelist must possess the gift of an evangelist and be recognized by the leadership of the local church, and churches of V.O.I. as having the gift of evangelist
- B. Each evangelist should complete an internship of 12 months, which includes:
  - 1. A minimum of 15 services
  - 2. An internship report filled out by the local pastor where they spoke and sent to the Corporate Office/their Multi-Regional Pastor
  - 3. Being a faithful tither to their church
  - 4. As an intern evangelist be willing to provide for their own transportation
  - 5. Willingness to accept a love offering and accommodations that the local pastor provides.
  - 6. The intern should attend their local church and regional meetings and events. (see Operational Best Practice Manual – General Ministry Best Practice Section IV)
- C. If the Intern completes their internship and qualifies – the Intern must apply for a Ministerial Credential and go through the Credential Exam process.
  - 1. If already a licensed minister (minimum 4 years) they will need approval of their Pastor, Regional Pastor, and Multi-Regional Pastor



## **BEST PRACTICE TO BEGIN:**

- 1. The Senior Pastor should have the candidate complete the Intern Evangelist Application. The application along with the Pastor's Recommendation form Should be sent by the Pastor to:**
  - Victory Outreach International
  - Attn: Ministerial Relations
  - P O Box 3760
  - San Dimas, CA 91773
- 2. Each candidate should complete an internship of twelve (12) months, which includes:**
  - a. A minimum of 15 different services in the 12month internship. Of these 15 services one third (5) may be submitted from Non V.O. Ministries that are solid Christian Ministries. Of the 25 at least 1 service should be at a Regional or Multi-Regional's church.
  - b. Each service must be followed by the hosting Pastor's Evaluation (supplied by Intern).  
Send a copy of the bulletin/flyer announcing the Intern's scheduled meeting to Ministerial Relations
  - c. **The 12 months starts from the date on the application.**

## **III. THE RESPONSIBILITY OF THE EVANGELIST TO THE VICTORY OUTREACH INTERNATIONAL OFFICE**

- A. The evangelist should abide by the best practices of Victory Outreach International.
- B. The evangelist should also be a good steward; therefore, as a licensed minister, they should tithe to their local church and pay all fees to the Victory Outreach International Administrative Office.
- C. The evangelist should take into account the major activities of the Victory Outreach International Master Calendar and make every effort to attend.

## **THE RESPONSIBILITY OF THE INTERN EVANGELIST:**

- A. Must be a faithful tither to their local church.
- B. Willingness to provide for their own transportation.
- C. Willingness to accept a love offering and any accommodations that the hosting Pastor supplies.
- D. Must attend local church/regional meetings and events.

- E. It is the Intern's responsibility to provide hosting Pastor (this includes any Pastor who is not part of our Fellowship) with a copy of the Intern Evangelist Evaluation form.
- F. It is the Intern's responsibility to send a copy of the bulletin/flyer of every speaking engagement to the Ministerial Relations as well as keep one on file. Be prepared to show on request.
- G. It is the responsibility of the Intern to follow-up to make sure that the Pastor's report regarding his visit to their church was sent in.

#### **THE RESPONSIBILITY OF THE HOSTING PASTOR:**

- A. To fill out and mail in the Intern Evangelist Evaluation.
- B. Send a copy of bulletin/flyer announcing the Intern. All this must be sent in no later than one week after the visiting Intern's event.
- C. Any monetary compensation for the ministry of the Intern Evangelist is up to the discretion of the hosting Pastor.

**Keep in mind that the Financial Compensation in the Best Practice Manual Only applies to the Victory Outreach licensed Evangelists.**

After the completion of the internship, and the receipt of all necessary forms along with all the requirements mentioned have been fulfilled, then the Intern's application can be reviewed on the twelfth-month anniversary date of the application.

If the Intern qualifies, then the Intern must apply for a credential application, take the credential exam and pass before they can be licensed as a Victory Outreach Evangelist.

# **FINANCIAL COMPENSATION** **FOR VICTORY OUTREACH EVANGELISTS**

## **Purpose**

To insure a minimum and satisfactory monetary compensation for the ministry the Evangelist brings to the Victory Outreach Church the Evangelist visits.

## **Best Practice**

The following amounts should be the minimum amount paid for an evangelist:

### **A. \*Per Service**

	<u>U. S. A.</u>	<u>Int'l: Mexico/S. America Only</u>
1st service	\$200.00	\$ 75.00
2nd service	\$200.00	\$ 75.00
3rd service	\$200.00	\$ 75.00
4th service	\$100.00	
5th service	\$100.00	

- B. Beyond five services (three services Mex./S. America) the church should compensate according to the Biblical principles of giving.
- C. This does not include whatever other expenses it may take to bring the Evangelist (e.g., hotel, flight, etc.).
- D. This Best Practice applies to all Victory Outreach licensed Evangelists, regardless of how long they have been in ministry.

**Love Offerings:** If the Pastor picks up a love offering, there should be clear understanding of where the money is going.

- Example: If the Pastor picks up a love offering and says it's for the Evangelist – then it all goes to the Evangelist and the cost of his/her hospitality, lodging and travel.

**Negotiations:** Prior mutual agreements of where the love offering is going can be made between the Pastor and Evangelist.

## **CANCELLATION BEST PRACTICE REGARDING** **VICTORY OUTREACH EVANGELISTS**

It is the Best Practice of Victory Outreach International, that once a date has been scheduled by a Victory Outreach Pastor with a licensed Victory Outreach Evangelist and confirmed by phone and/or in writing, that if the hosting pastor must cancel the evangelist for any reason, a notification thirty one (31) days or more of the scheduled date must be given by the pastor.

Any cancellation or rescheduling thirty (30) days or less of the scheduled date makes the hosting pastor responsible for compensating the Evangelist for the first service only (\$200) even though a number of services and/or days may have been scheduled.

## **SECTION V-** **RELIGIOUS CORPORATION COMPLIANCE**

### **ESTABLISHING A CORPORATION**

Once the Victory Outreach International® Christian Fellowship of Churches, Ministerial Services Division, approves the launching out of a new church, the following documents need to be obtained, drafted and submitted to the appropriate government office, preferably in the following order.

#### **I. FEDERAL EMPLOYER IDENTIFICATION NUMBER**

This number is obtained from the Internal Revenue Service, who requires that each business entity in the U.S., has its own identifier with the Federal government records. The Federal Employer Identification Number (“FEIN”) is a 9 digit identifier that is assigned after completing the SS-4 form.

The application (SS-4), for a FEIN must be submitted to the IRS as soon as a church is launched with an address. The FEIN is requisite to:

- Open Bank Accounts
- Payroll
- File Payroll Tax Reports
- Identify your church with the Federal government

This form SS-4 may be obtained at the IRS website: [www.irs.gov](http://www.irs.gov) by entering “SS4” on the search box on the left side and entering “forms and publications” in the within: box. Otherwise the direct link would be <http://www.irs.gov/pub/irs-pdf/fss4> , once the form is completed; you may call the phone number in your general geographical area: in the East Coast call (215) 516-3990, in the Midwest call (859) 669-5763 and in the West Coast call (631) 447-8960. The agent will ask you to respond according to the information entered in the form by number order. The pertinent questions to answer are: numbers 1, 4a, 4b, 6, 7a (usually pastor), 7b (occasionally ask for his SS#), 8a (church), 8b, 9 (usually banking purposes), 10, 11 (December), 12, 13 (are all 0s), 14 (other: place of worship), 15 (ministerial services), 16a, then go to name and title and signature. Once the agent has received the satisfactory answers, he/she will assign your FEIN over the phone. A “Notice of Assigned Federal ID Number” will follow in the mail within a couple of weeks.

The FEIN is exclusive to each individual church entity. Do not allow any other entity to use the FEIN assigned to your church. After being assigned your FEIN, the IRS will mail the “Notice of Assigned FEIN” to your physical address. File it and label it separately to other church documents. (Copies will be required by various financial and government institutions)

To apply for a State Identification number in the state of California:

- Contact the Employment Development Department for assistance in filing the proper form.

**It is your responsibility to develop and maintain files for all official filings, certificates and numbers from Federal, State and County Offices. Include the vital documents (or Xeroxes, thereof), in the corporate minute book.**

### **Form SS4**

Instructions: <http://www.irs.gov/pub/irs-pdf/iss4.pdf>

Application: <http://www.irs.gov/pub/irs-pdf/fss4.pdf>

Online Application: <http://www.irs.gov/businesses/small/article/0,,id=102767,00.html>

### **INCORPORATION DEFINITIONS.**

The incorporation of a church is designed to do two important things.

- A. to limit liability, generate autonomy, independence and
- B. to build accountability within the church for the organization and operation of the church.

Corporate status offers protection to the church as well as to the Board of Directors from suit for their actions unless these actions fall under certain exceptions. By the act of the incorporation process, a church shields itself and it also safeguards the interests of the organizations with which the corporation is associated because it is viewed as legally distinct from the others.

A Corporation is an artificial creation of the state by which persons are able to accomplish what they may not do as individuals or partners. It is registered with the government for the purposes of regulation, protection of the public, and revenue. A nonprofit corporation normally will be free from paying some, but not all kinds of taxes.

The corporation is organized under the rules of the Corporations Code and the Nonprofit Religious Corporations section. Many states have Nonprofit Acts. If not, they regulate all corporations under their general corporation law. This does not mean that churches lose their tax exemption if a state does not have a Nonprofit Act. The two main instruments in establishing and operating a corporation are: the Articles of Incorporation, the Bylaws and any subsequent Amendments to the Articles that may be necessary as the corporation is a changing organism or entity.

### **Filing Organizing System:**

Before going any further, below see sample group of filing labels that you may find useful in organizing a permanent corporate file of copies of your documents, even if you keep the originals in a Corporate Minute Book.

**TRADEMARK LICENSE AGREEMENT**

(Mutual Agreement to use the VO trademarked names under certain conditions)

**FEIN/EIN or FEDERAL I.D. #**(Form SS4)  
(Issued by the IRS, as a national identifier, for tax and banking purposes only-not a tax exempt no.)

**ARTICLES OF INCORPORATION**

(stamped originals by **Secretary of State**)  
(Any Amendments / Certificates are part thereof)

**BYLAWS**

(Internal Rules and Regulations of running your Church's Board / Corporate entity)

**STATE TAX EXEMPTION LETTER**

issued by Revenue and Taxation Board after submitting formal application.

**FEDERAL TAX EXEMPTION**

**LETTER OF DETERMINATION of 501 c 3**  
status. From the IRS as a result of application Form 1023

**PROPERTY TAX EXEMPTION**  
**APPLICATION (County level)**

**BI-ANNUAL REPORT**

Domestic Non-Profit Statement of Information  
Mailed annually by **Secretary of State**

**STATE REVENUE AND TAXATION**  
**OFFICE (CORRESPONDENCE)**

**INTERNAL REVENUE SERVICE**  
**CORRESPONDENCE**

**FEDERAL PUBLICATIONS/REFERENCE**  
**MATERIAL**

**MINUTE BOOK**

**Annual Meeting** (Mandatory), **Regular Meetings,**  
**Special Meetings** (Resolutions and Motions)

**BUDGETS**

Monthly, Quarterly, Annual etc.

**ACTUALS - Quarterly and Annual Financial**  
**Reports**(Compare to Budgets)

Include Income & Expense and Balance Sheet

**HOUSING ALLOWANCE/ MINISTERIAL**  
**COMPENSATION INFORMATION**

**INSURANCE POLICIES**

**REAL ESTATE**

(Contracts / Leases)

**EMPLOYMENT DEVELOPMENT DEPT.**

California State of

**BOARD OF EQUALIZATION**

California State

**STATE PUBLICATIONS/REFERENCE**  
**MATERIAL**

**II. ARTICLES OF INCORPORATION**

From a legal standpoint, the **Articles of Incorporation** is one of the most important documents of a church as its organizational instrument. It may also be referred as the Corporate Charter and it is compared as the birth certificate of the corporation.

This document gets submitted to the Secretary of State's corporation's division office in your State's capital or at any regional office within the State to be reviewed and certified by appropriate action. If approved, a corporation number is assigned.

Generally the articles of incorporation contain information including, but not limited to, those things, which establish the following:

1. The name and address of the corporation;  
Names can usually be changed later by a resolution to amend your organizational instrument duly enacted and the amendment properly filed with the secretary of state. Generally, name changes should also be reported to the IRS.
2. The duration of the corporation;  
Generally churches incorporate for perpetual duration
3. The purpose of the organization;  
The purpose is extremely important! This portion limits those activities in which a church can engage. One of the first things we look at in an operations and Best Practices review is the stated purpose of an organization (this area is of major importance to the IRS, too, in determining tax exempt status).
4. The defined rules by which the organization shall be operated;  
The **articles** are usually quite brief in their content with regard to organizational rules. These are usually established in great detail within the **bylaws** of the corporation.

Each state has set guidelines with regard to articles of incorporation including specifics with regard to the format (paper size), required contents, filing fees and other legal procedures. Some states require that you obtain previous clearance for the name you have chosen, ensuring that no other church is using the same or similar name with the exception of permission in writing.

Most states require filing with the secretary of state. Some require filing at the county courthouse, and others require both. It is advisable for you to check with the secretary of state for specific information regarding laws affecting a church in your particular state. If there are any changes such as the name of the entity, purpose, or any other wording, an amendment has to be submitted to the same Secretary of State, Corporation's division of your state.

- (Below, see sample draft of Articles of Incorporation)



## ARTICLES OF INCORPORATION OF

### **Victory Outreach - \_\_\_\_\_** A RELIGIOUS NON-PROFIT CORPORATION

ONE: The name of this corporation is **Victory Outreach - \_\_\_\_\_**

TWO: This Corporation is a nonprofit religious corporation and is not organized for the private gain of any person. It is organized under the Nonprofit Religious Corporation law primarily for religious purposes. The specific purposes for which this corporation is organized are to operate a church for the promulgation of the gospel of Jesus Christ, the rendering of Christian service, through spiritual and educational means to those in need. Towards this end we plant and develop churches and training centers and work in collaboration with other Churches and organizations of similar purpose.

THREE: The name and address in the State of \_\_\_\_\_ of this corporation's initial agent for service of process is: Pastor \_\_\_\_\_, Address \_\_\_\_\_, City \_\_\_\_\_, State \_\_\_\_\_ Zip \_\_\_\_\_.

FOUR: (a) This corporation is organized exclusively for religious purposes within the meaning of Section (501)(c)(3) of the Internal Revenue Code.

(b) Notwithstanding any other provisions of these Articles, the corporation shall not carry on any other activities, not permitted to be carried on (1) by a corporation exempt from Federal Income Tax under Section 501(c)(3) of the Internal Revenue Code of 1986 (or corresponding section of any future federal tax code), or (2) by a corporation, contributions to which are deductible under Section 170(c)(2) of the Internal Revenue Code of 1986 (or corresponding section of any future federal tax code).

(c) No substantial part of the activities of this corporation shall consist of the carrying on of propaganda or otherwise attempting to influence legislation, and the corporation shall not participate in, or intervene in any political campaign (including the publishing or distribution of statements), on behalf of, or in opposition to, any candidate for public office.

FIVE: The property of this corporation is irrevocably dedicated to religious purposes, and no part of the net income or assets of this organization shall ever inure to the benefit of any director, officer, or member of thereof, or to the benefit of any private person.

Upon the dissolution or winding up of the corporation, after paying or adequately providing for the debts and liabilities of this corporation, the remaining assets shall be distributed to another nonprofit, religious corporation which is organized and operated exclusively for religious purposes so long as the organization maintains its tax exempt status as a religious organization under Section 501 (c )(3) of the Internal Revenue Code, or to any other nonprofit fund, foundation, or corporation organized and operated exclusively for religious purposes and which has established its tax-exempt status under Section 501(c)(3) of the Internal Revenue Code.

SIX: The names and addresses of the persons appointed to act as the initial directors of this corporation are:

Articles of Incorporation  
VICTORY OUTREACH - \_\_\_\_\_  
Page 2

Name

Address

Pastor's name

Director's name

Director's name

Director's name

Director's name

Date: \_\_\_\_\_

Directors:

\_\_\_\_\_  
Pastor's name,

\_\_\_\_\_  
Director

\_\_\_\_\_  
Name \_\_\_\_\_,

\_\_\_\_\_  
Director

\_\_\_\_\_  
Name \_\_\_\_\_,

\_\_\_\_\_  
Director

\_\_\_\_\_  
Name \_\_\_\_\_,

\_\_\_\_\_  
Director

\_\_\_\_\_  
Name \_\_\_\_\_,

\_\_\_\_\_  
Director

## B. AMENDMENTS TO THE ARTICLES OF INCORPORATION

If there are any changes such as the name of the entity, purpose, or any other wording that may be deemed necessary to be added or altered, an amendment has to be submitted to the same Secretary of State, Corporation's division of your state. These amendments are reviewed and are officially assigned an "A" number (for amendment), and it becomes an integral part of your Articles of Incorporation, to be kept and filed together.

<<SAMPLE DRAFT – NOTE: CHECK WITH YOUR LOCAL STATE FOR FILING INSTRUCTIONS>>

### CERTIFICATE OF AMENDMENT ARTICLES OF INCORPORATION

#### VICTORY OUTREACH \_\_\_\_\_

The undersigned certify:

I. They are the president and the secretary of Victory Outreach - \_\_\_\_\_, a  
\_\_\_\_\_ nonprofit, religious corporation.  
State

II. Article #\_\_\_ of the Articles of Incorporation of this corporation is amended to read as follows:

The name of this corporation is VICTORY OUTREACH – \_\_\_\_\_.

Article # \_\_\_ of the Articles of Incorporation of this corporation is amended to read as follows:

This corporation is a nonprofit religious corporation and is not organized for the private gain of any person. It is organized under the Nonprofit Religious Corporation law exclusively for religious purposes. The specific purpose for which this corporation is organized is to operate a church for the promulgation of the gospel of Jesus Christ through the rendering of Christian service; to evangelize and disciple people through material, spiritual and educational means. Toward this end, we plant and develop churches, and training centers and work in collaboration with other Churches and organizations of similar purpose.

It shall also exercise any and all rights and powers conferred on non-profit religious corporations within the laws of the state of \_\_\_\_\_ including the power to contract, rent, purchase and buy or sell real property within the non-profit, religious corporation's Christian ministry.

III. The foregoing amendments to the Articles of Incorporation were duly approved by the Board of Directors.

IV. The corporation has no special class of members.

We further declare under penalty of perjury under the laws of the State of California that the matters set forth in this certificate are true and correct of our own knowledge.

Date: \_\_\_\_\_

\_\_\_\_\_  
Pastor \_\_\_\_\_, President

\_\_\_\_\_  
Mr. \_\_\_\_\_, Secretary

### **C. BI-ANNUAL REPORT** (Also called Statement of Information)

Every domestic corporation shall file a statement with the Secretary of State's corporation's division to update its records as it pertains to current addresses and current list of officers of the board of directors. Fees and requirements will vary by state. Most states of the union will require reports annually or bi-annually, while others may not require reporting at all. Please contact your state's Secretary of State or Corporation Division for specific instructions. The following, are links for 3 incorporation services that assist, for a fee, with incorporation and diverse filings in all 50 states: [www.incorporatetime.com](http://www.incorporatetime.com) , [www.inc-it-now.com](http://www.inc-it-now.com) , [www.knowx.com](http://www.knowx.com)

In the case of California, the first initial statement must be filed within 90 days of getting approved as a corporation, and biannually (every two years) thereafter, you will receive the form in the mail several weeks before the month of the anniversary of the incorporation date. Filing Fee: A \$20.00 filing fee must accompany this statement in California. A corporation is required to file a statement even though it may not be actively engaged in business at the time this statement is due. Failure to file this completed form by its due date will result in the assessment of a penalty and suspension of the corporation privileges including but not limited to the inability to enter into valid contracts. The penalty for domestic nonprofit corporations is \$50.00 which will have to be paid separately to the Franchise Tax Board before being able to re-activate the corporation. For further information contact the Statement of Officers Unit in Sacramento at (916) 657-3537.

In California, this form may be submitted ON-LINE at [www.ss.ca.gov.com](http://www.ss.ca.gov.com) ,click on the Business Portal button, scroll down to e-file Statement of Information on the left column. As the page opens, enter your corporation number as stamped on your Articles of Incorporation (Example: C0123456), next page will ask you if you are an Association Formed to Manage a Common Interest Development, say NO. After that it takes you to the personalized form itself. Answer the questions accordingly, sign by printing the name of one of the directors and continue to the credit card payment page. Note: Print a copy before hitting the submit button, in order for you to have a receipt. File your print-out in the "Statement of Information" Bi-annual report folder.

(Check your State for on-line filing features)

### **D. RECORDS ORDER FORM** (Secretary of State of California)

This form is used for ordering copies of Articles of Incorporation (if your originals got lost) and other directly related documents such as amendments. To order Certified copies of lost Articles of Incorporation, copies of Amendments, copies of Statements of Information (bi-annual reports) and Certificates of Good Standing (sometimes required by lending institutions or other government or business entities to prove that you are current and in good standing with the Corporations Division in your state).

Sample of the form used in California: [http://www.sos.ca.gov/business/pdf/be\\_ircform.pdf](http://www.sos.ca.gov/business/pdf/be_ircform.pdf)

### **III. BYLAWS**

People often confuse the organizing instrument (articles of incorporation or charter) with bylaws. As discussed previously, articles of incorporation are the “birth certificate” of an organization. Bylaws, on the other hand, contain the rules of the internal government of the church. At the minimum, the bylaws should, among other things, contain provision for the following:

1. Selection And Requirements Of Church Membership
2. Time And Place Of Annual Meetings
3. Rules For Calling A Special Meeting
4. Rules For Notice Of The Annual Meeting
5. Quorums
6. Voting Rights
7. Selection Tenure And Removal Of Officers And Directors
8. Filling Vacancies
9. Responsibilities And Powers Of Officers And Directors
10. Methods Of Amending Bylaws
11. Purchase And Conveyance Of Property
12. The Adoption Of Set Rules For The Order Of Church Business Meetings
13. Rules Ensuring Compliance With Certain State And Federal Regulations

#### **IMPORTANT NOTE**

If your organization amends its articles of organization or its internal regulation (bylaws), you should submit a conformed copy of these changes to the appropriate key district director.

**\* (Below, see sample draft of a typical Bylaws)**

BYLAWSOF

VICTORY OUTREACH [INSERT NAME]- A \_\_\_\_\_ (State) \_\_\_\_\_ RELIGIOUS NON-PROFIT CORPORATION

ARTICLE 1 OFFICES

SECTION 1. PRINCIPAL OFFICE

The principal office of the corporation for the transaction of its business is located in the State of \_\_\_\_ (State).

SECTION 2. CHANGE OF ADDRESS

The county of the corporation's principal office can be changed only by amendment of these Bylaws and not otherwise. The Board of Directors may, however, change the principal office from one location to another within the named county by noting the changed address and effective date below, and such changes of address shall not be deemed an amendment of these Bylaws:

\_\_\_\_\_ Dated: \_\_\_\_\_, 2\_\_\_\_

\_\_\_\_\_ Dated: \_\_\_\_\_, 2\_\_\_\_

\_\_\_\_\_ Dated: \_\_\_\_\_, 2\_\_\_\_

SECTION 3. OTHER OFFICES

The corporation may also have offices at such other places, within or without the State of \_\_\_\_ (State) \_\_\_\_\_, where it is qualified to do business, as its business may require and as the Board of Directors may, from time to time, designate.

ARTICLE 2 PURPOSES

SECTION 1. OBJECTIVES AND PURPOSES

The primary objectives and purposes of this corporation are to operate a church for the promulgation of the gospel of Jesus Christ, the rendering of Christian service, through material, spiritual and educational means, to those in need. Towards this end we plant and develop churches and training centers and work in collaboration with other Churches and organizations of similar purpose.

SECTION 2 STATEMENT OF FAITH

Every minister, board member, employee, or volunteer shall affirm their agreement with the following Statement of Faith and shall conduct themselves in a manner that is consistent therewith. This shall be a prerequisite, and continual condition, for these positions:

We Believe: The Bible is Our All-Sufficient Rule of Faith and Conduct, in the Inspired Word of God. The Scriptures, both the Old and the New Testaments, contains the verbally inspired, and authoritative word of God. (2 Tim. 3:15-17; 1 Thess. 2:13; 2 Pet.1:21). There is But One Living and True God: God has chosen to reveal himself as the Father, the Son, and the Holy Spirit, and these three are on God the same in substance, equal in power and glory. A Trinity in unity. (Dt. 6:4; Isa. 43:10,11; Mt. 28:19; Lk. 3:22). In the Deity of the Lord Jesus Christ: The Lord Jesus Christ, the Son of God, is God and man. Jesus Christ is perfect God and perfect man. (Jn. 1: 1-3; Col. 1:16; Heb. 1:10). As the Eternal Son of God we believe: 1. He was born of a virgin. (Mt. 1:23; Lk. 1:31,35). 2. He led a sinless life (Heb. 7:26; 1 Pet. 2:22). 3. He performed miracles (Acts 2:22; Acts 10:38). 4. He died on the cross for our sins (1 Cor. 15:3; 2 Cor.5:21). 5. He rose bodily from the dead (Mt. 28:6; Lk. 24:39; 1 Cor. 15:4). 6. He sits at the right hand of the Father (Acts 2:33; Phil. 2:9-11; Heb. 1:3). 7. He will visibly return again (Acts 1:10,11).

**In the Sinfulness of Man:** When Adam and Eve fell from their original righteousness and communion with God they became dead in sin. From this original sin our natures became sinful. Because of the sinfulness of man, sinful man is inclined to serve his own will instead of God (Ps. 36:1; Jer.17:9). **In the Salvation of Man:** The Bible teaches that God has provided salvation for man in the person and work (life, ministry, vicarious death, and resurrection) of his son Jesus Christ. Conditions or requirements for salvation: Repentance toward God and faith in our Lord Jesus Christ.(Mk. 1:15; Mk. 3:19, Mk. 16:31; Jn. 3:16). **The Sanctification of the believer:** With salvation we are set apart from sin and dedicated to God for fellowship and service. This sanctification is both instant and progressive in the life of the saint. (1 Thess. 4:7, 1 Thess. 5:23; Heb. 10:4; 1 Pet. 1:2). **In the Baptism of the Holy Spirit:** The purpose of the baptism is to empower or energize us for service. This is evidenced by the initial physical signs of speaking with other tongues as the Spirit of God gives them utterance (Acts 1:4, Acts 1:8; Acts 2:4). **In the Church and its Mission:** The Church are those regenerate persons who are gathered together in Christ the head of the church; through which the gospel is preached and believers are nurtured. (Mt. 28:19,20; Mk.16:15; Acts 1:8; Eph. 4:11-16; 1 Cor. 14:12). A) To accomplish the work of the ministry we believe in the priesthood of the believer (Eph. 4:12; 1 Pet 2:9) B) And in the ministry of Apostles, Prophets, Evangelists, Pastors, and Teachers (Eph. 4:11). **In the Ordinances of the Church:** There are two ordinances (authoritative order, decree) that we observe and practice. A) Water baptism by immersion: all who repent of their sins and believe in the Lord Jesus Christ are eligible for water baptism (Mt. 28:19; Mk. 16:16; Acts 10:47; Rom. 6:4). B) Holy Communion or the Lord's Supper. "Do it in remembrance" declares the Lord's death and as such a memorial (1 Cor. 11:24; 1K. 22:19). "You do show the Lord's death" is an act of faith in the atoning work of Christ and as a proclamation (1 Co. 11:26). "Till He comes" is a statement of anticipation of the return of our Lord Jesus Christ and as such our hope. **In Divine Healing:** Jesus Christ is our Divine Physician who according to His will, sovereignty, graciousness, and mercy can heal the sick. (Isa. 53:4, 5; Mt. 8:16, 17; James 5:14-16). **In the Second Coming of Christ:** His coming will be personal, visible, and glorious. (Jn. 14:3; Acts 1:10,11; Heb. 9:28; Phil. 3:20; Zech. 12:10; 2 Thess. 1:7; Col. 3:4; Rev. 1:7). The dead in Christ will rise, then the redeemed that are alive shall be caught up together to meet the Lord in the air (1 Cor. 15:51,52; 1 Thess 4:17; 2 Thess. 2:1; Titus 2:13). With the Second Coming of Christ will begin the thousand year reign of Christ over an earthly kingdom (Rev. 20:2,6). **The Final Judgment:** Known as the "Great White Throne Judgment" it describes the judgment of all the wicked dead (Rev. 20:11-14). **In a New Heaven and a New Earth:** Heaven and earth will have a new beginning. Heaven and Earth have awaited their redemption and will be restored in harmony and order, wherein dwelleth righteousness. (Ps. 102:25,26; Isa. 34:4; Isa. 51:6; Rom. 8:22; 2 Pet. 3:10,13). **Marriage:** Marriage is a sacrament of the Church. This church defines "marriage" as the exclusive covenantal union of one man and one woman in which such union is a lifetime commitment. A civil government's sanction of a union will be recognized as a legitimate marriage by the church only to the extent that it is consistent with the definition of "marriage" found in this Statement. **Human Sexuality:** Legitimate sexual relations are exercised solely within marriage. Hence, sexual activities outside of marriage (referred to in the New Testament as "porneia"-- πορνεία) including but not limited to, adultery, premarital sex, homosexuality, and pedophilia are inconsistent with the teachings of the Bible and the Church. Further, lascivious conduct, transgender behavior, and the creation and/or distribution and/or viewing of pornography, are incompatible with the biblical witness.

## ARTICLE 3 MEMBERS

### SECTION 1. NO MEMBERS

This corporation shall not have a legal class of voting members, other than the board of directors. Every board member shall affirm their agreement with the Statement of Faith and shall conduct themselves in a manner that is consistent therewith. This shall be a prerequisite, and continual condition, for these positions:

### SECTION 2. POWERS EXERCISED BY BOARD OF DIRECTORS

Pursuant to Section 9310(b) of the Nonprofit Religious Corporation Law of the State of \_\_\_\_ (State) \_\_\_\_, any action which would otherwise, under law or the provisions of the Articles of Incorporation or Bylaws of this corporation, require approval by a majority of all members or approval by the members, shall only require the approval of the Board of Directors.

## ARTICLE 4 DIRECTORS

### SECTION 1. NUMBER

The corporation shall have no less than three and no more than five directors and collectively they shall be known as the Board of Directors. The number may be changed by amendment of this Bylaw, or by repeal of this Bylaw and adoption of a new Bylaw, as provided in Article 10 of these Bylaws.

### SECTION 2. POWERS

Subject to the provisions of the \_\_\_\_ (State) \_\_\_\_ Nonprofit Religious Corporation law and any limitations in the Articles of Incorporation and Bylaws, the activities and affairs of this corporation shall be conducted and all corporate powers shall be exercised by or under the direction of the Board of Directors.

### SECTION 3. DUTIES

It shall be the duty of the directors to:

- (a) Perform any and all duties imposed on them collectively or individually by law, by the Articles of Incorporation of this corporation, or by these Bylaws;
- (b) Appoint and remove, employ and discharge, and, except as otherwise provided in these Bylaws, prescribe the duties and fix the compensation, if any, of all officers, agents and employees of the corporation;
- (c) Supervise all officers, agents and employees of the corporation to assure that their duties are performed properly;
- (d) Meet at such times and places as required by these Bylaws;
- (e) Register their addresses with the Secretary of the corporation and notices of meetings mailed or electronically communicated in writing to them at such addresses shall be valid notices thereof.

### SECTION 4. TERMS OF OFFICE

Each director shall hold office until the next annual meeting for election of the Board of Directors as specified in these Bylaws, and until his or her successor is elected and qualifies. Directors shall be eligible for re-election without limitation on the number of terms they may serve provided they continue to meet the qualifications required in these Bylaws.

### SECTION 5. QUALIFICATIONS OF DIRECTORS



The Directors of the Corporation shall be residents of the State of \_\_\_\_ (State) \_\_\_\_\_. Every director shall affirm their agreement with the Statement of Faith and shall conduct themselves in a manner that is consistent therewith. This shall be a prerequisite, and continual condition, for these positions:

## SECTION 6. COMPENSATION

Directors shall serve without compensation except that they shall be allowed reasonable advancement or reimbursement of expenses incurred in the performance of their regular duties as specified in Section 3 of this Article.

## SECTION 7. PLACE OF MEETINGS

Meetings shall be held at the principal office of the corporation unless otherwise provided by the Board or at such place within or without the State of \_\_\_\_ (State) \_\_\_\_\_ which has been designated from time to time by resolution of the Board of Directors. In the absence of such designation, any meeting not held at the principal office of the corporation shall be valid only if held on the written consent of all directors given either before or after the meeting and filed with the Secretary of the corporation or after all Board members have been given written notice of the meeting as hereinafter provided for special meetings of the Board. Any meeting, regular or special, may be held by conference telephone or similar communications equipment, so as long as all directors participating in such meeting can hear one another.

## SECTION 8. ANNUAL MEETING

The annual meeting of the Board of Directors shall be held on the fourth Monday in January of each year at 7:00 p.m. unless such day falls on a legal holiday, in which event the regular meeting shall be held at the same hour and place on the next business day.

At the annual meeting of the Board of Directors, directors shall be elected in accordance with this section. Cumulative voting by directors for the election of directors shall not be permitted. The candidates receiving the highest number of votes up to the number of directors to be elected shall be elected. Each director shall cast one vote, with voting being by ballot only.

## SECTION 9. SPECIAL MEETINGS

Special meetings of the Board of Directors may be called by the President, the Vice President, the Secretary, or by any two directors, and such meetings shall be held at the place, within the State of \_\_\_\_ (State) \_\_\_\_\_, designated by the person or persons calling the meeting, and in the absence of such designation, at the principal office of the corporation.

## SECTION 10. NOTICE OF MEETINGS

Special meetings of the Board shall be held upon four (4) days' notice by first-class mail or forty-eight (48) hours' notice delivered personally or by telephone or facsimile. If sent by mail, the notice shall be deemed to be delivered on its deposit in the mail. Such notices shall be addressed to each director at his or her address as shown on the books of the corporation. Notice of the time and place of holding an adjourned meeting need not be given to absent directors if the time and place of the adjourned meeting are fixed at the meeting adjourned and if such adjourned meeting is held no more than twenty-four (24) hours from the time of the original meeting. Notice shall be given of any adjourned regular or special meeting to directors absent from the original meeting if the adjourned meeting is held more than twenty-four (24) hours from the time of the original meeting.

## SECTION 11. CONTENTS OF NOTICE

Notice of meetings not herein dispensed with shall specify the place, day and hour of the meeting. The purpose of any Board meeting need not be specified in the notice.

## SECTION 12. WAIVER OF NOTICE AND CONSENT TO HOLDING MEETINGS

The transactions of any meeting of the Board, however called and noticed or wherever held, are as valid as though the meeting had been duly held after proper call and notice, provided a quorum, as hereinafter defined, is present and provided that either before or after the meeting each director not present signs a waiver of notice, a consent to holding the meeting, or an approval of the minutes thereof. All such waivers, consents, or approvals shall be filed with the corporate records or made a part of the minutes of the meeting.

## SECTION 13. QUORUM FOR MEETINGS

A majority of the authorized number of Directors constitutes a quorum of the Board of Directors for the transaction of business, except as hereinafter provided.

Except as otherwise provided in these Bylaws or in the Articles of Incorporation of this corporation, or by law, no business shall be considered by the Board at any meeting at which a quorum, as hereinafter defined, is not present, and the only motion which the Chair shall entertain at such meeting is a motion to adjourn. However, a majority of the directors present at such meeting may adjourn from time to time until the time fixed for the next regular meeting of the Board.

When a meeting is adjourned for lack of a quorum, it shall not be necessary to give any notice of the time and place of the adjourned meeting or of the business to be transacted at such meeting, other than by announcement at the meeting at which the adjournment is taken, except as provided in Section 9 of this Article.

The directors present at a duly called and held meeting at which a quorum is initially present may continue to do business notwithstanding the loss of a quorum at the meeting due to a withdrawal of directors from the meeting, provided that any action thereafter taken must be approved by at least a majority of the required quorum for such meeting or such greater percentage as may be required by law, or the Articles of Incorporation or Bylaws of this corporation.

## SECTION 14. MAJORITY ACTION AS BOARD ACTION

Every act or decision done or made by a majority of the directors present at a meeting duly held at which a quorum is present is the act of the Board of Directors, unless the Articles of Incorporation or Bylaws of this corporation, or provisions of the       (State)       Nonprofit Religious Corporation Law, particularly those provisions relating to approval of contracts or transactions in which a director has a material financial interest and indemnification of directors require a greater percentage or different voting rules for approval of a matter by the Board.

(Please refer to your state's guidelines and regulations for Non-Profit Religious Organizations.)

## SECTION 15. CONDUCT OF MEETINGS

Meetings of the Board of Directors shall be presided over by the President of the corporation or, in his or her absence, by the Vice President of the corporation or, in the absence of each of these persons, by a Chairperson chosen by a majority of the directors present at the meeting. The Secretary of the corporation shall act as secretary of all meetings of the Board, provided that, in his or her absence, the presiding officer shall appoint another person to act as Secretary of the Meeting.

## SECTION 16. ACTION BY UNANIMOUS WRITTEN CONSENT WITHOUT MEETING

Any action required or permitted to be taken by the Board of Directors under any provision of law may be taken without a meeting, if all members of the Board shall individually or collectively consent in writing to such action. Such written consent or consents shall be filed with the minutes of the proceedings of the Board. Such action by written consent shall have the same force and effect as the unanimous vote of the directors. Any certificate or other document filed under any provision of law which relates to action so taken shall state that the action was taken by unanimous written consent of the Board of Directors without a meeting and that the Bylaws of this corporation

authorize the directors to so act, and such statement shall be prima facie evidence of such authority.

## SECTION 17. VACANCIES

Vacancies on the Board of Directors shall exist (1) on the death, resignation or removal of any director, and (2) whenever the number of authorized directors is increased.

The Board of Directors may declare vacant the office of a director who has been declared of unsound mind by a final order of court, or convicted of a felony, or has been removed from office by order of the Superior Court for engaging in fraudulent acts pursuant to the (\_\_\_\_ State \_\_\_\_ ) Nonprofit Religious Corporation Law

Any director may resign effective upon giving written notice to the President, the Secretary, or the Board of Directors, unless the notice specifies a later time for the effectiveness of such resignation. No director may resign if the corporation would then be left without a duly elected director or directors in charge of its affairs.

Vacancies on the Board may be filled by approval of the Board or, if the number of directors then in office is less than a quorum, by (1) the unanimous written consent of the directors then in office, (2) the affirmative vote of a majority of the directors then in office at a meeting held pursuant to notice or waiver of notice complying with this Article of these Bylaws, or (3) a sole remaining director. The members, if any, of this corporation may elect a director at any time to fill any vacancy not filled by the directors.

A person elected to fill a vacancy as provided by this section shall hold office until the next annual election of the Board of Directors or until his or her death, resignation or removal from office.

## SECTION 18. NON-LIABILITY OF DIRECTORS

The directors shall not be personally liable for the debts, liabilities, or other obligations of the corporation.

## SECTION 19. INDEMNIFICATION BY CORPORATION OF DIRECTORS, OFFICERS, EMPLOYEES AND OTHER AGENTS

To the extent that a person who is, or was, a director, officer, employee or other agent of this corporation has been successful on the merits in defense of any civil, criminal, administrative or investigative proceeding brought to procure a judgment against such person by reason of the fact that he or she is, or was, an agent of the corporation, or has been successful in defense of any claim, issue or matter, therein, such person shall be indemnified against expenses actually and reasonably incurred by the person in connection with such proceeding.

If such person either settles any such claim or sustains a judgment against him or her, then indemnification against expenses, judgments, fines, settlements and other amounts reasonably incurred in connection with such proceedings shall be provided by this corporation but only to the extent allowed by, and in accordance with the requirements of, the (\_\_\_\_ State \_\_\_\_ ) Nonprofit Religious Corporation Law.

## ARTICLE 5 OFFICERS

### SECTION 1. NUMBER OF OFFICERS

The officers of the corporation shall be a President, a Secretary, and a Chief Financial Officer who shall be designated the Treasurer. The corporation may also have, as determined by the Board of Directors, a Chairperson of the Board, one or more Vice Presidents, Assistant Secretaries, Assistant Treasurers, or other officers. Any number of offices may be held by the same person except that neither the Secretary nor the Treasurer may serve as the President or Chairperson of the Board.

## SECTION 2. QUALIFICATION, ELECTION, AND TERM OF OFFICE

Every officer shall affirm their agreement with the Statement of Faith and shall conduct themselves in a manner that is consistent therewith. This shall be a prerequisite, and continual condition, for these positions: Officers shall be elected by the Board of Directors, at any time, and each officer shall hold office until he or she resigns or is removed or is otherwise disqualified to serve, or until his or her successor shall be elected and qualified, whichever occurs first.

## SECTION 3. SUBORDINATE OFFICERS

The Board of Directors may appoint such other officers or agents as it may deem desirable, and such officers shall serve such terms, have such authority, and perform such duties as may be prescribed from time to time by the Board of Directors.

## SECTION 4. REMOVAL AND RESIGNATION

Any officer may be removed, either with or without cause, by the Board of Directors, at any time. Any officer may resign at any time by giving written notice to the Board of Directors or to the President or Secretary of the corporation. Any such resignation shall take effect at the date of receipt of such notice or at any later date specified therein, and, unless otherwise specified therein, the acceptance of such resignation shall not be necessary to make it effective. The above provisions of this section shall be superseded by any conflicting terms of a contract which has been approved or ratified by the Board of Directors relating to the employment of any officer of the corporation.

## SECTION 5. VACANCIES

Any vacancy caused by the death, resignation, removal, disqualification, or otherwise, of any officer shall be filled by the Board of Directors. In the event of a vacancy in any office other than that of President, such vacancy may be filled temporarily by appointment by the President until such time as the Board shall fill the vacancy. Vacancies occurring in offices of officers appointed at the discretion of the Board may or may not be filled as the Board shall determine.

## SECTION 6. DUTIES OF PRESIDENT

The President shall be the Pastor and the chief executive officer of the corporation and shall, subject to the control of the Board of Directors, supervise and control the affairs of the corporation and the activities of the officers.

The Pastor shall be a licensed minister pursuant to the provisions of the “Rites of License” of Article V, or an ordained minister pursuant to the provisions of the “Rites of Ordination” of Article VI or their successor provisions, of the Bylaws of the church’s association, VICTORY OUTREACH INTERNATIONAL.

He or she shall perform all duties incident to his or her office and such other duties as may be required by law, by the Articles of Incorporation of this corporation, or by these Bylaws, or which may be prescribed from time to time by the Board of Directors. Unless another person is specifically appointed as Chairperson of the Board of Directors, he or she shall preside at all meetings of the Board of Directors. Except as otherwise expressly provided by law, by the Articles of Incorporation, or by these Bylaws, he or she shall, in the name of the corporation, execute such contracts, checks, or other instruments which may from time to time be authorized by the Board of Directors.

## SECTION 7. DUTIES OF VICE PRESIDENT

In the absence of the President, or in the event of his or her inability or refusal to act, the Vice President shall perform all the duties of the President, and when so acting shall have all the powers of, and be subject to all the restrictions on, the President. The Vice President shall have other powers and perform such other duties as may be prescribed by law, by the Articles of Incorporation, or by these Bylaws, or as may be prescribed by the Board of Directors.

## SECTION 8. DUTIES OF SECRETARY

The Secretary shall:

Certify and keep at the principal office of the corporation the original, or a copy, of these Bylaws as amended or otherwise altered to date.

Keep at the principal office of the corporation or at such other place as the Board may determine, a book of minutes of all meetings of the directors, and, if applicable, meetings of committees of directors and of members, recording therein the time and place of holding, whether regular or special, how called, how notice thereof was given, the names of those present or represented at the meeting, and the proceedings thereof.

See that all notices are duly given in accordance with the provisions of these Bylaws or as required by law.

Be custodian of the records and of the seal of the corporation and see that the seal is affixed to all duly executed documents, the execution of which on behalf of the corporation under its seal is authorized by law or these Bylaws.

Exhibit at all reasonable times to any director of the corporation, or to his or her agent or attorney, on request thereof, the Bylaws, and the minutes of the proceedings of the directors of the corporation.

In general, perform all duties incident to the office of Secretary and such other duties as may be required by law, by the Articles of Incorporation of this corporation, or by these Bylaws, or which may be assigned to him or her from time to time by the Board of Directors.

## SECTION 9. DUTIES OF TREASURER

Subject to the provisions of these Bylaws relating to the "Execution of Instruments, Deposits and Funds," the Treasurer shall:

Have charge and custody of, and be responsible for, all funds and securities of the corporation, and deposit all such funds in the name of the corporation in such banks, trust companies, or other depositories as shall be selected by the Board of Directors.

Receive, and give receipt for, monies due and payable to the corporation from any source whatsoever.

Disburse, or cause to be disbursed, the funds of the corporation as may be directed by the Board of Directors, taking proper vouchers for such disbursements.

Keep and maintain adequate and correct accounts of the corporation's properties and business transactions, including accounts of its assets, liabilities, receipts, disbursements, gains and losses.

Exhibit at all reasonable times the books of account and financial records to any director of the corporation, or to his or her agent or attorney, on request thereof.

Render to the President and directors, whenever requested, an account of any or all of his or her transactions as Treasurer and of the financial condition of the corporation.

Prepare, or cause to be prepared, and certify, or cause to be certified, the financial statements to be included in any required reports.

In general, perform all duties incident to the office of Treasurer and such other duties as may be required by law, by the Articles of Incorporation of the corporation, or by these Bylaws, or which may be assigned to him or her from time to time by the Board of Directors.

## SECTION 10. COMPENSATION

The salaries of the officers, if any, shall be fixed from time to time by resolution of the Board of Directors, and no officer shall be prevented from receiving such salary by reason of the fact that he or she is also a director of the corporation. In all cases, any salaries received by officers of this corporation shall be reasonable and given in return for services actually rendered the corporation which relate to the performance of the religious purposes of this corporation.

## ARTICLE 6 COMMITTEES

### SECTION 1. COMMITTEES

The corporation shall have such other committees as may from time to time be designated by resolution of the Board of Directors. Such other committees may consist of persons who are not also members of the Board. These additional committees shall act in an advisory capacity only to the Board and shall be clearly titled as "advisory" committees.

### SECTION 2. MEETINGS AND ACTION OF COMMITTEES

Meetings and action of committees shall be governed by, noticed, held and taken in accordance with the provisions of these Bylaws concerning meetings of the Board of Directors, with such changes in the context of such Bylaw provisions as are necessary to substitute the committee and its members for the Board of Directors and its members, except that the time for regular meetings of committees may be fixed by resolution of the Board of Directors or by the committee. The time for special meetings of committees may also be fixed by the Board of Directors. The Board of Directors may also adopt rules and regulations pertaining to the conduct of meetings of committees to the extent that such rules and regulations are not inconsistent with the provisions of these Bylaws.

## ARTICLE 7

## EXECUTION OF INSTRUMENTS, DEPOSITS AND FUNDS

### SECTION 1. EXECUTION OF INSTRUMENTS

The Board of Directors, except as otherwise provided in these Bylaws, may by resolution authorize any officer or agent of the corporation to enter into any contract or execute and deliver any instrument in the name of and on behalf of the corporation, and such authority may be general or confined to specific instances.

### SECTION 2. CHECKS AND NOTES

Except as otherwise specifically determined by resolution of the Board of Directors, or as otherwise required by law, checks, drafts, promissory notes, orders for the payment of money, and other evidence of indebtedness of the corporation shall be signed by the Treasurer and countersigned by the President of the corporation.

### SECTION 3. DEPOSITS

All funds of the corporation shall be deposited from time to time to the credit of the corporation in such banks, trust companies, or other depositories as the Board of Directors may select.

### SECTION 4. GIFTS

The Board of Directors may accept on behalf of the corporation any contribution, gift, bequest, or devise for the religious purposes of this corporation.

## ARTICLE 8 CORPORATE RECORDS, REPORTS AND SEAL

### SECTION 1. MAINTENANCE OF CORPORATE RECORDS

The corporation shall keep at its principal office in the State of \_\_\_\_\_ (State) \_\_\_\_\_, and make available as required by law:

- (a) Minutes of all meetings of directors, committees of the Board and, if this corporation has members, of all meetings of members, indicating the time and place of holding such meetings, whether regular or special, how called, the notice given, and the names of those present and the proceedings thereof;
- (b) Adequate and correct books and records of account, including accounts of its properties and business transactions and accounts of its assets, liabilities, receipts, disbursements, gains and losses;
- (c) A copy of the corporation's Articles of Incorporation and Bylaws as amended to date, its state and federal reports, if any, and its application for exemption.

### SECTION 2. CORPORATE SEAL

The Board of Directors may adopt, use, and at will alter, a corporate seal. Such seal shall be kept at the principal office of the corporation. Failure to affix the seal to corporate instruments, however, shall not affect the validity of any such instrument.

### SECTION 3. DIRECTORS' INSPECTION RIGHTS

Every director shall have the absolute right at any reasonable time to inspect and copy all books, records and documents of every kind and to inspect the physical properties of the corporation.

### SECTION 4. RIGHT TO COPY AND MAKE EXTRACTS

Any inspection under the provisions of this Article may be made in person or by agent or attorney and the right to inspection includes the right to copy and make extracts.

## ARTICLE 9 FISCAL YEAR

### SECTION 1. FISCAL YEAR OF THE CORPORATION

The annual accounting period of this corporation shall begin on the first day of January, and shall end on the last day of December.

## ARTICLE 10 AMENDMENT OF BYLAWS

### SECTION 1. AMENDMENT

Subject to any provision of law applicable to the amendment of Bylaws or Articles of Incorporation of religious nonprofit corporations, these Bylaws and the Articles of Incorporation, or any of them, may be altered, amended, or repealed and new Bylaws or Articles of Incorporation adopted as follows:

- (a) By a two-thirds vote of the Board of Directors entitled to vote in the election of directors, at a special meeting of the Directors called for such purpose.

## ARTICLE 11 SEPARATION OF CONGREGATION

### SECTION 1. SEPARATION OF CONGREGATION

(a). The Pastor and the congregation may remove itself from the fellowship of VICTORY OUTREACH'S (VOI) association of churches upon the following conditions:

1. convening a congregational meeting upon 7 or more days written notice to all "tithers" to the church and to the Board of Directors and at least one Sunday worship service announcement of the meeting no less than seven days prior to the meeting; and

2. attendance at the called meeting of at least a majority of those listed as "tithers" to the Church; and

3. approval by at least 2/3 of the "tithers" attending the meeting approving, by written ballot, the measure to withdraw from association with VOI.

(b). Upon the separation of the congregation, the church must immediately discontinue the use of the name "Victory Outreach" and the registered trademarks, and service marks owned by VOI. If leasing property owned by VOI, the congregation shall also immediately vacate the property.

## ARTICLE 12 CONDITIONS FOR TAX EXEMPT STATUS UNDER 501(C) (3)

This corporation is organized exclusively for religious purposes within the meaning of Section (501) (c) (3) of the Internal Revenue Code. Notwithstanding any other provisions of these Bylaws, the corporation shall not carry on any other activities, not permitted to be carried on (1) by a corporation exempt from Federal Income Tax under Section 501(c)(3) of the Internal Revenue Code of 1954 (or corresponding section of any future federal tax code), or (2) by a corporation, contributions to which are deductible under Section 170(c)(2) of the Internal Revenue Code of 1954 (or corresponding section of any future federal tax code).

No substantial part of the activities of this corporation shall consist of the carrying on of propaganda or otherwise attempting to influence legislation, and the corporation shall not participate in, or intervene in any political campaign (including the publishing or distribution of statements), on behalf of, or in opposition to, any candidate for public office.

The property of this corporation is irrevocably dedicated to religious purposes, and no part of the net income or assets of this organization shall ever inure to the benefit of any director, officer, or member of thereof, or to the benefit of any private person. Except that the corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposed set forth in Article Two thereof.

Upon the dissolution or winding up of the corporation, after paying or adequately providing for the debts and liabilities of this corporation, the remaining assets shall be distributed to another Victory Outreach church which is a \_\_\_\_\_ (State) \_\_\_\_\_ religious, nonprofit corporation so long as the organization maintains its tax exempt status as a religious organization under Section 501 (c) (3) of the Internal Revenue Code, or, if it no longer qualified, or is no longer in existence, to another nonprofit fund, foundation, or corporation organized and operated exclusively for religious purposes and which has established its tax-exempt status under Section 501(c)(3) of the Internal Revenue Code.



## ARTICLE 13 PROHIBITION AGAINST SHARING CORPORATE PROFITS AND ASSETS

### SECTION 1. PROHIBITION AGAINST SHARING CORPORATE PROFITS AND ASSETS

No member, director, officer, employee, or other person connected with this corporation, or any private individual, shall receive at any time any of the net earnings or pecuniary profit from the operations of the corporation, provided, however, that this provision shall not prevent payment to any such person or reasonable compensation for services performed for the corporation in effecting any of its religious purposes, provided that such compensation is otherwise permitted by these Bylaws and is fixed by resolution of the Board of Directors; and no such person or persons shall be entitled to share in the distribution of, and shall not receive, any of the corporate assets on dissolution of the corporation.

## ARTICLE 14

Every pastor and employee, whether or not a minister, shall affirm their agreement with the Statement of Faith and shall conduct themselves in a manner that is consistent therewith. This shall be a prerequisite, and continual condition, for these positions.

### WRITTEN CONSENT OF DIRECTORS ADOPTING BYLAWS

We, the undersigned, are all of the persons named as the initial directors in the Articles of Incorporation of Victory Outreach \_\_\_\_\_, a \_\_\_\_\_ (State) \_\_\_\_\_ nonprofit corporation, and, pursuant to the authority granted to the directors by these Bylaws to take action by unanimous written consent without a meeting, consent to, and hereby do, adopt the foregoing Bylaws, consisting of 12 pages, as the Bylaws of this corporation.

Dated: \_\_\_\_\_

\_\_\_\_\_  
List Name

\_\_\_\_\_  
President

\_\_\_\_\_  
List Name

\_\_\_\_\_  
Secretary

\_\_\_\_\_  
List Name

\_\_\_\_\_  
Director

CERTIFICATE OF SECRETARY

This is to certify that the foregoing is a true and correct copy of the Bylaws of the corporation named in the title thereto and that such Bylaws were duly adopted by the Board of Directors of said corporation on the date set forth below.

Dated: \_\_\_\_\_

\_\_\_\_\_

List Name

Secretary

## IV. CORPORATE MINUTE BOOK

Significant corporate decisions and actions voted upon at a meeting of the Board of Directors should be evidenced (filed) in the corporate minute book and.

- The vote of a majority of Directors (quorum) is the legal action of the Board of Directors.
- Directors cannot legally speak for the corporation, unilaterally.
- California State corporations law and the standard Bylaws of a Victory Outreach - Church provide that any action of the Board of Directors is allowable (without a meeting of the Board) if a quorum (more than 50%) of the Directors agree in writing to the resolution authorizing any legal action, it is entitled “**Unanimous Written Consent.**” File any and all resolutions and the written consents passed by the Board with the minutes in the corporate minute book. The Board of Directors can meet through multiple-party telephonic communication.

The Annual Meeting of the Board of Directors:

1. Election of Directors and Officers, for the next year;
2. Amendment, repeal or adoption of new Bylaws, if any;
3. Transactions where the religious corporation and one or more of its Directors have a significant financial stake. The corporation must report and approve such transaction, pursuant to California Corporations Code, Section 9243;
4. Indemnification of any person or entity acting on the part of the Corporation, pursuant to California Corporations Code, Section 9246 (e)(1);
5. Any mortgage, deed of trust, etc. involving the Corporation’s property or realty, for the purpose of securing payment or performance of any contract or obligation must be approved by the Board of Directors (with a Xerox, thereof) attached, pursuant to California Corporations, Code Section 9630;

Annual Meeting Issues for the Board of Directors:

1. Corporate financial reports, e.g. bank accounts, signatories, along with attachments;
2. Vote on actions of the Officers of the Corporation, during past year;
3. Money purchases in re property or significant assets and leases;
4. Appointment of new committees;

5. Entering into significant contracts for services, e.g. accountants, etc. Including: agreements with other Victory Outreach International®, Christian Fellowship of Churches, independent ministry groups, etc.;
6. Wages of executive employees, housing allowances for ministers, adoption of employee benefit programs, pension plans, reimbursement plan, etc.; and
7. Discussion and vote on governing Best Practice in re the Board of Directors, etc.

Information as to the significant issues to be discussed at the Annual Meeting should be sent to the Board Directors, prior to the meeting (for consideration).

Corporation or Business Law books are available through various sources. Check the state bar association and the Net for more information.

If you are the Corporate Secretary to the Corporation, you should review all prior minutes of the Corporation. A business meeting handbook or procedural rules should be drafted for use at the Annual Meeting and Committee Meetings of the Corporation.

The following is a suggested Best Practice for corporate meetings:

1. Introduction of business
2. Classifications of motions
3. Motions
4. Committees and less formal action
5. Debate
6. Voting
7. Officers and Minutes
8. Organization
9. Officers and committees
10. Alternative rules and practices

**Essentials.** Certain principles of parliamentary Best Practice:

1. Majority vote prevails
2. Directors consider one topic, at a time
3. Directors have equal rights and duties
4. Chairman of the Board objectively conducts the proceeding insures each voter's rights

**Recording Meeting Minutes. Minutes of a corporate meeting are accurate and complete (not transcribed). Prior to the meeting, review the corporate minutes from other meetings for organization, detail, style, etc.**

1. Prepare name cards to identify participants, during meeting.
2. Prepare the agenda, documents needed, to check facts and figures.
3. Summarize general discussions; correctly record resolutions, amendments, critical statements,

decisions, and conclusions. A document for recording such information is included in this Section.

4. Record the name of each person who makes or seconds a motion or who proposes any action or opinion.
5. Signal the chairperson if you miss anything or need additional information.

#### Word Processing the Meeting Minutes

The Corporation may follow the sample Meeting Minutes, attached hereto.

**Editing Meeting Minutes. At each meeting, minutes of the prior meeting are read, corrections are made, and edited minutes should be placed in the corporate minute book.**

**Best Practice.** Draw a red pencil mark through the incorrect phrases or words. Edit the correction above the red line and write at which meeting the correction was made. For large corrections -- too large to write above the line out -- type the new material on a separate page and note in the margin that a correction appears on a paper attached to the minutes. Corrections need to be signed by the Corporation's Secretary and Chairman of the Board of Directors.

**Organizing the Minute Section. Minutes are kept chronologically in the corporate minute book.**

#### Parliamentary Best Practice

1. Notify participants of a meeting by letter, memo, standard notification form, fax, or telephone. Telephonic notification should also be in writing (when feasible), and file a written record.
2. Meeting notices should include the date, time, location, and preliminary agenda.
3. Agenda issues should be in the order addressed at the meeting, e.g. call to order, reading of prior minutes, treasurer's report, other reports, old business, new business, committee appointments, nominations and election of new officers, announcements and adjournment.
4. When reading the minutes, speak clearly and maintain the rules of Best Practice.
5. Before taking minutes, prepare recording forms, agenda, and other pertinent documents.
6. Word process important decisions of the board as listed in the minutes by drafting resolutions, proposals and important opinions and discussions.
7. Edit the minutes, cross out errors in red and write the new material above the line-out or word process the editing on a separate paper and attach to minutes.

**Below see samples of minute forms.**

***Form for Recording Minutes and Motions***

***Minutes***

(Meeting type and date)

---

Motion No. 1

---

Proposed by: \_\_\_\_\_ Seconded by: \_\_\_\_\_

For: \_\_\_\_\_ Against: \_\_\_\_\_

Motion No. 2

---

Proposed by: \_\_\_\_\_ Seconded by: \_\_\_\_\_

For: \_\_\_\_\_ Against: \_\_\_\_\_

Motion No. 3

---

Proposed by: \_\_\_\_\_ Seconded by: \_\_\_\_\_

For: \_\_\_\_\_ Against: \_\_\_\_\_

Motion No. 4

---

Proposed by: \_\_\_\_\_ Seconded by: \_\_\_\_\_

For: \_\_\_\_\_ Against: \_\_\_\_\_

Motion No. 5

---

Proposed by: \_\_\_\_\_ Seconded by: \_\_\_\_\_

For: \_\_\_\_\_ Against: \_\_\_\_\_

## SAMPLE MINUTE BOOK RESOLUTION-

### Minutes First Annual Meeting of Board of Directors Victory Outreach - \_\_\_\_\_ \_\_\_\_\_, 20\_\_

The First Annual meeting of the Victory Outreach - \_\_\_\_\_ Board of Directors was held on Monday, \_\_\_\_\_, 20\_\_\_\_, at \_\_\_\_\_ (1) as set forth in the written waiver signed by the directors and prefixed to the minutes of this meeting OR (2) by a notice of meeting. **(See samples)**

Attending: \_\_\_\_\_,  
\_\_\_\_\_, \_\_\_\_\_,

Absent: \_\_\_\_\_

Also Attending: \_\_\_\_\_

The Chairman of the Board of Directors said the election of the new Directors was in order. The board then proceeded to elect new directors to the corporation. The following nominations were made and seconded.

---

---

With no further nominations, the persons above were duly elected to the Board of Directors for a period of one year to \_\_\_\_\_, 2\_\_\_\_.

The Chairman stated that the election of new officers was in order. The board then proceeded to elect new officers of the corporation. The following nominations were made and seconded:

---

---

With no further nominations, the persons above were duly elected to the offices set forth opposite their names for a period of one year.

## ***SAMPLE RESOLUTIONS OF THE BOARD OF DIRECTORS***

Approval of Corporate Actions (Officers)

Banking Arrangements to open bank accounts

Corporate Bank Accounts

Certificate of Secretary

Conflicts of Interest

Contract for Services

Equipment (Lease)

Equipment (Purchase)

Financial Reports

Loan Funds

Motor Vehicle (Lease)

Motor Vehicle (Purchase)

Notice of Meeting

Premises (Lease)

Real Estate (Purchase)

Reimbursement Plan

Resolution to Adopt Statement of Faith and Marriage Best Practice

To Appoint New Board of Directors

To Accept Resignation of Director

Resignation Form

Unanimous Written Consent

Waiver of Notice of Meeting

The following are samples of corporate resolutions for different subject matters. Please purchase your own corporate secretary books available in the internet.



## **APPROVAL OF ACTIONS OF CORPORATE OFFICERS**

**WHEREAS**, such actions by the officers of this corporation have been in the best interests of this corporation; and

**WHEREAS**, it would be in the best interests of this corporation to ratify said actions;

**NOW, THEREFORE, BE IT RESOLVED**, that the actions of the officers of this corporation, since \_\_\_\_\_ (past calendar year) and at this meeting are herewith approved in their entirety; insofar as those actions have been allowed to this Board. A description of such activities is attached hereto as Attachment \_\_\_\_.

Executed: \_\_\_\_\_, 20\_\_.

\_\_\_\_\_  
Corporation Secretary

**RESOLUTION OF THE BOARD OF DIRECTORS OF  
VICTORY OUTREACH - \_\_\_\_\_**

**TO MAKE BANKING ARRANGEMENTS**

Upon a motion, the Board of Directors adopted the following resolution:

**WHEREAS**, it is in the best interests of this Corporation to appoint the President and Secretary to direct the opening of new bank accounts on behalf of the corporation.

**NOW THEREFORE BE IT RESOLVED**, that the funds of this Corporation be deposited with F.D.I.C. regulated banks; that the Treasurer of this corporation be and herewith is authorized and directed to open an account with said banks and to deposit the funds of the Corporation, therein.

**BE IT FURTHER RESOLVED**, that any officer, employee or agent of this corporation be and is authorized to endorse checks, drafts or other evidences of indebtedness made payable to this corporation, for the purpose of deposit.

**BE IT FURTHER RESOLVED**, that all checks, drafts and other instruments obligating this corporation to pay money shall be signed on behalf of this corporation by any two of the following:

\_\_\_\_\_  
  
\_\_\_\_\_  
  
\_\_\_\_\_

and that said banks be and herewith are authorized to accept and pay all commercial paper of the Corporation signed as provided, herein.

**BE IT FURTHER RESOLVED** that the authority herewith conferred shall remain in force, until revoked by the Board of Directors of this Corporation and until written notice of such revocation is accepted by such banks, and that the Secretary shall report yearly to the Board of Directors as to the number of accounts authorized herewith.

**BE IT FURTHER RESOLVED**, that the Secretary of the Corporation be and herewith is authorized to certify as to the continuing authority of these resolutions, the persons authorized to sign on behalf of the Corporation and the adoption of said bank standard form of resolution, provided that said form does not vary materially from the terms of this resolution.

**RESOLUTION OF THE BOARD OF DIRECTORS OF**

**VICTORY OUTREACH - \_\_\_\_\_**

**TO OPEN BANK ACCOUNT**

The Board of Directors has adopted the following resolution:

**WHEREAS**, it is in the best interests of this corporation to appoint the Secretary and Treasurer to open new bank accounts on behalf of the Corporation;

**NOW, THEREFORE, BE IT RESOLVED**, that the funds of this corporation shall be deposited with F.D.I.C. regulated banks; that the Treasurer of this corporation be and herewith is authorized and directed to establish an account with said banks and to deposit the funds of this corporation therein.

**BE IT FURTHER RESOLVED**, that any officer, employee or agent of this corporation be and is authorized to endorse checks, drafts or other evidences of indebtedness made payable to this corporation, restricted to the purpose of deposit.

**BE IT FURTHER RESOLVED**, that all checks, drafts and other instruments obligating corporation to pay money shall be signed on behalf of this corporation by any two of the following:

\_\_\_\_\_, President

\_\_\_\_\_, Secretary

\_\_\_\_\_, Treasurer

and that said banks be and herewith are authorized to recognize all commercial paper of this corporation signed as provided herein.

**BE IT FURTHER RESOLVED** that the authority herewith conferred remains in force, until revoked by the Board of Directors of this corporation and until written notice of such revocation is accepted by said banks; and that the Secretary shall report yearly to the Board of Directors as to the number of accounts authorized, herewith.

**BE IT FURTHER RESOLVED**, that the Secretary of this corporation be and herewith is authorized to certify as to the continuing authority of these resolutions, the persons authorized to sign on behalf of this corporation and the adoption of said bank's standard form of resolution, provided said form does not vary materially from the terms of this resolution.

Executed on \_\_\_\_\_, 20\_\_\_\_

\_\_\_\_\_  
Secretary

## CERTIFICATE OF SECRETARY

THIS IS TO CERTIFY that the undersigned is the Secretary of VICTORY OUTREACH - \_\_\_\_\_, a nonprofit religious corporation, and that the attached is a full, true and correct copy of a resolution, duly adopted by the Board of Directors of this Corporation **at a meeting of the Board of Directors held on** \_\_\_\_\_, 20\_\_\_\_, or by **Unanimous Written Consent** and that said resolution has not been modified or rescinded and is not contrary to or inconsistent with the Articles of Incorporation of this corporation.

IN WITNESS WHEREOF, I have executed this Certificate of Secretary this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
Corporation Secretary  
Victory Outreach - \_\_\_\_\_

**RESOLUTION  
OBTAINANCE OF CREDIT**

**WHEREAS**, it is advisable to obtain credit card privileges for purposes of charging certain expenses to the business of the Corporation; be it

**RESOLVED**, that \_\_\_\_\_, as President of the Corporation, apply for and obtain a Corporate Credit Card from \_\_\_\_\_ with such credit limit as the president deems advisable, and,

_____	_____
_____	_____
_____	_____

**Be authorized to charge on that account any expenses reasonable to effecting the business of the Corporation as provided for by the Internal Revenue Code, and that the Treasurer of the Corporation is directed to monitor said account and pay such proper charges as they become payable.**

**BE IT FURTHER RESOLVED THAT**, \_\_\_\_\_ and  
\_\_\_\_\_ are authorized to execute this transaction.

Executed this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_.

\_\_\_\_\_  
Corporation Secretary  
Victory Outreach - \_\_\_\_\_

**VICTORY OUTREACH - \_\_\_\_\_**  
**BOARD OF DIRECTORS**  
**RESOLUTION**  
**IN RE:**  
**CONFLICTS OF INTEREST**

WHEREAS, it is in the best interests of this Corporation to establish and adopt a Best Practice to assist the Board of Directors in identifying, disclosing and resolving potential conflicts of interest;

NOW, THEREFORE BE IT RESOLVED, that the following be adopted as part of the corporate best practices of \_\_\_\_\_:

**1. FIDUCIARY RESPONSIBILITY:**

Directors of the Board have a duty to conduct business of the Corporation with integrity, good judgment, ethical, and moral considerations. The duties of the director are to be carried out in good faith, in the best interests of the corporation as a fiduciary, i.e., extending reasonable inquiry as a reasonable person --- i.e., acting at the same level he/she would act on their own behalf. Recognizing that each director has a duty of the utmost care to the corporation, Directors of the Board agree to put the welfare of the Corporation above personal gain, interests of relations or others that may have personal interests in the business interests of the Corporation.

**2. DISCLOSURE**

2.1. Members of the Board of Directors must fully-disclose the precise nature of their interest or association when participating in any transaction for the Corporation, in which another party to the transaction is:

- 2.1.1 himself or herself;
- 2.1.2 a relation (spouse, parent, brothers, sisters, children and any other immediate relative); or,
- 2.1.3 any organization with which the Director of the Board or relations, has an interest.

2.2. Members of the Board, will annually, at first knowledge of any transaction, disclose all relationships and business associations that now, or in the future, potentially conflict with the interest of \_\_\_\_\_ or bring personal gain to them or their relations or business. Such disclosure shall be in the form approved by the Board of Directors.

2.3. If any member of the Board or a member of his/her relations acts in one or more of the following capacities, disclosure shall be made:

- i. Is an officer, director, trustee, partner, employee or agent of an organization with which \_\_\_\_\_ has business dealings.
- 2.2.2. Is either the actual or beneficial owner of more than 1% of the voting stock controlling interest of an organization with which \_\_\_\_\_ has business dealings.
- 2.2.3 Is a consultant for such an organization, or
- 2.2.4 Has any other direct or indirect dealings with an individual or organization

from which he or she is benefited (e.g., through the receipt directly or indirectly of cash, gifts or other property.)

2.3. All disclosures shall be communicated in writing to the Secretary of the Board. Information disclosed to the Secretary will be in confidence, except when the Corporation's best interests are served by informing the Board of Directors and/or the Officers of the Corporation.

2.4. Members of the Board with a conflict of interest, as described above, in any matter shall refrain from participating in the consideration or vote of the proposed transaction. However, the Board will request information or interpretation from the person or persons in re the conflict.

### 3. APPROVAL OF COVERED TRANSACTIONS

The Board may approve covered transactions in re the following:

3.1 Detailing the following facts in the corporate minutes of the Board of Directors:

3.1.1. The corporation entered into the transaction for its own benefit;

3.1.2. The transaction was fair and reasonable as to the corporation at the time the corporation entered into the transaction;

3.1.3. Prior to consummating the transaction or any part thereof, the Board authorized or approved the transaction in good faith by a vote of a majority of the directors then in office without counting the vote of the affected director(s), and with knowledge of the facts concerning the transaction and the director's personal conflict of interest in re the transaction.

3.1.4. (i) Prior to authorizing or approving the transaction the Board considered and in good faith determined after reasonable investigation under the circumstances that the corporation could not have obtained a more advantageous situation, with reasonable effort under the circumstances or (ii) the corporation in fact could not have obtained a more advantageous situation, with reasonable effort under the circumstances;

OR,

3.2. Allowing:

3.2.1. A committee or person authorized by the Board to approve the transaction in a way within the standards set forth in 1.) above.

3.2.2. It was not reasonably practicable to obtain a vote of the Board, prior to entering into the transaction; and

3.2.3. The Board, after determining in good faith that the conditions of a. and b. were satisfied, ratified the transaction at its next meeting by a vote of the majority of the directors, without counting the vote of the affected director(s).

OR,

3.3. The Attorney General, or the court in an action in which the Attorney General is an indispensable party, has

**RESOLUTION  
CONTRACT FOR SERVICES**

**WHEREAS** it is necessary for the corporation to contract independent professional services;

**RESOLVED**, that the President of this Corporation be herewith authorized and empowered to enter into a contract for \_\_\_\_\_ with \_\_\_\_\_, in the name and on behalf of this Corporation, upon such terms and conditions as may be agreed upon. Said services should not exceed \$\_\_\_\_\_ in any given month. (See attachment \_\_\_)

**BE IT FURTHER RESOLVED** that, \_\_\_\_\_ and \_\_\_\_\_ are herewith authorized and directed to execute said agreement and to draft, execute and deliver any and all documents required to carry out the terms and conditions of said agreement.

Executed \_\_\_\_\_, 20\_\_\_\_\_.

\_\_\_\_\_  
Corporation Secretary  
Victory Outreach - \_\_\_\_\_



(NOT RECOMMENDED TO ENTER INTO-SAVE AND BUY CASH)

**RESOLUTION**

**LEASE EQUIPMENT**

**WHEREAS, it is necessary to the efficient operation of the business to obtain certain equipment; and**

**WHEREAS, it is more advantageous to the Corporation to lease, and not buy; be it**

**RESOLVED, to lease certain equipment described as \_\_\_\_\_**

from \_\_\_\_\_, all in accordance with the terms of a certain lease agreement attached hereto.

**BE IT FURTHER RESOLVED** That, \_\_\_\_\_ and

\_\_\_\_\_ are authorized to execute and enter into this transaction.

Executed, \_\_\_\_\_ 20\_\_\_\_.

\_\_\_\_\_  
Corporation Secretary

Victory Outreach - \_\_\_\_\_

**RESOLUTION**  
**PURCHASE EQUIPMENT**

**WHEREAS**, it is necessary to purchase certain additional equipment for the efficient operation of the business; be it

**RESOLVED**, to purchase certain equipment described generally as

\_\_\_\_\_ from \_\_\_\_\_ for the purchase price of \$ \_\_\_\_\_.

**BE IT FURTHER RESOLVED** that, \_\_\_\_\_ and

\_\_\_\_\_ are authorized to execute and enter into this transaction.

Executed \_\_\_\_\_ 20\_\_.

\_\_\_\_\_  
Corporation Secretary  
Victory Outreach - \_\_\_\_\_

## **RESOLUTION TO RECEIVE FINANCIAL REPORTS**

**WHEREAS, a yearly financial report was prepared for fiscal year 20\_\_\_\_; and**

**WHEREAS, said financial report was presented to the Directors for their review and approval;**

**NOW, THEREFORE BE IT RESOLVED, that the Board of Directors, having reviewed and discussed the financial report prepared by \_\_\_\_\_, and attached hereto as Attachment A, herewith accept and approve said report for financial year 20\_\_\_\_;**

**BE IT FURTHER RESOLVED, that the financial report be included in the corporate minute book of the Corporation for 20\_\_.**

**There being no further business, Pastor \_\_\_\_\_ adjourned the meeting in prayer.**

Executed \_\_\_\_\_.

\_\_\_\_\_  
Corporation's Secretary

**RESOLUTION TO**

***LOAN FUNDS***

**WHEREAS**, \_\_\_\_\_, a \_\_\_\_\_ of this Corporation,  
requests of this Corporation an advance and loan in the amount of \$ \_\_\_\_\_  
together with interest, and \_\_\_\_\_.

**WHEREAS**, the Corporation has adequate financial resources to allow such loan, without  
impairing growth or profitability, and said loan is deemed reasonable and in the best interests of  
the Corporation to allow; be it

**RESOLVED**, that the Corporation issue a loan to \_\_\_\_\_, in the amount of  
\$ \_\_\_\_\_, to be repaid within \_\_\_\_\_ months with interest of \_\_\_\_\_% on the unpaid  
balance, and that the borrower execute to the Corporation promissory notes evidencing said  
indebtedness.

**BE IT FURTHER RESOLVED that**, \_\_\_\_\_ **and**  
\_\_\_\_\_ **are authorized to execute and enter into this transaction.**

Executed \_\_\_\_\_ 20\_\_\_\_.

\_\_\_\_\_  
Corporation Secretary  
Victory Outreach - \_\_\_\_\_

**RESOLUTION TO  
LEASE MOTOR VEHICLES**

**WHEREAS**, the Corporation has need for an additional motor vehicle, and

**WHEREAS**, it is more advantageous to the Corporation to lease and not buy said vehicle; be it

**RESOLVED**, to lease a motor vehicle described as \_\_\_\_\_ from  
\_\_\_\_\_, pursuant to the terms of a lease agreement as attached hereto.

**BE IT FURTHER RESOLVED** that, \_\_\_\_\_ and  
\_\_\_\_\_ are authorized to execute and enter into this transaction.

Executed \_\_\_\_\_ 20\_\_\_\_.

\_\_\_\_\_  
Corporation Secretary  
Victory Outreach - \_\_\_\_\_

**RESOLUTION TO**  
***PURCHASE MOTOR VEHICLE***

**WHEREAS**, an additional motor vehicle is necessary for the operation of the business; be it

**RESOLVED**, to purchase a motor vehicle described as \_\_\_\_\_

from \_\_\_\_\_ for the purchase price of \$

\_\_\_\_\_.

**BE IT FURTHER RESOLVED** that, \_\_\_\_\_ and

\_\_\_\_\_ are authorized to execute and enter into this transaction.

Executed \_\_\_\_\_ 20\_\_\_\_.

\_\_\_\_\_  
Corporation Secretary

Victory Outreach - \_\_\_\_\_

**NOTICE TO MEMBERS OF THE BOARD**  
**OF AN (ANNUAL, REGULAR, OR SPECIAL) MEETING**  
**OF VICTORY OUTREACH - \_\_\_\_\_**

A Nonprofit Religious Corporation

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Please take notice of an (Annual, Regular, or Special) meeting of the Board of Directors of Victory Outreach - \_\_\_\_\_, a non-profit religious corporation, at the time, date, and place set forth as follows:

TIME:

\_\_\_\_\_

DATE:

\_\_\_\_\_

PLACE:

\_\_\_\_\_

Said meeting is to be held to transact such business as may be brought before said meeting.

Executed \_\_\_\_\_ 20\_\_\_\_.

\_\_\_\_\_  
Corporation Secretary

Victory Outreach - \_\_\_\_\_

**RESOLUTION TO  
LEASE PREMISES**

**WHEREAS**, the Corporation has certain space requirements as is necessary for the efficient operation of the business; be it

**RESOLVED**, that the Corporation accept as tenant, a lease from \_\_\_\_\_,  
as landlord, the premises known as \_\_\_\_\_, in  
accordance with the terms and conditions of a certain lease as attached hereto.

**BE IT FURTHER RESOLVED** that, \_\_\_\_\_ and \_\_\_\_\_ are  
authorized to execute and enter into this transaction according to a lease similar to that attached  
hereto.

Executed \_\_\_\_\_ 20\_\_\_\_.

\_\_\_\_\_  
Corporation Secretary  
Victory Outreach - \_\_\_\_\_



**RESOLUTION TO  
PURCHASE REAL ESTATE**

**WHEREAS**, the Corporation requires additional facilities for the operation of its business, and

**WHEREAS**, it is in the best interests of the Corporation, financially and operationally, to own and not rent said premises; be it

**RESOLVED**, that the Corporation purchase and acquire real estate known or described as

\_\_\_\_\_ from

\_\_\_\_\_ for the purchase price of \$\_\_\_\_\_,

\_\_\_\_\_, (spell out dollar amount) as further set forth

in a purchase and sales agreement as attached hereto.

**BE IT FURTHER RESOLVED** that, \_\_\_\_\_ and \_\_\_\_\_

are authorized to execute and enter into this transaction in re a purchase and sales agreement

similar to that attached hereto.

Executed \_\_\_\_\_ 20\_\_\_\_.

\_\_\_\_\_  
Corporation Secretary  
Victory Outreach - \_\_\_\_\_

***Resolution to Receive***

***ACCOUNTABLE REIMBURSEMENT PLAN***

***Salary Plus Unlimited Reimbursement***

The Chairman of the Board informed the meeting that according to the Internal Revenue Code, Section 62(2)(A), an employee that adequately accounts to the employer details of professional expenses, is allowed a deduction from gross income. Section 62(c) further requires an employee to return any excess reimbursement or advance to the employer, within a reasonable time. Reg. 1.62-2(d)(3) further requires that no part of an employee's salary be characterized as paid within such reimbursement.

A motion was made by President \_\_\_\_\_, seconded by \_\_\_\_\_ to adopt the following resolution:

**RESOLVED** that in addition to the salary provided our employee, we will reimburse him/her for auto, travel, and professional expenses considered ordinary and necessary for him/her to carry out his/her duties.

**IT IS FURTHER RESOLVED** that a person other than the employee will examine the adequately accounted records and that the records will be kept for at least seven years by the employer.

**APPROVAL OF ACTIONS OF CORPORATE OFFICERS**

**WHEREAS** the officers of the Corporation have been engaged in numerous activities since \_\_\_\_\_ which have been in furtherance of the purposes of the Corporation;

**WHEREAS**, such actions by the officers of the Corporation have been in the best interest of the Corporation; and

**WHEREAS** it would be in the best interest of the Corporation to ratify said actions;

**NOW, THEREFORE, BE IT RESOLVED**, that the actions of the officers of the Corporation, since \_\_\_\_\_ to date, insofar as those actions have been allowed this Board of Directors are herewith ratified and approved in their entirety.

**RESOLUTION TO ADOPT A MARRIAGE BEST PRACTICE AND  
THE STATEMENT OF FAITH OF  
VICTORY OUTREACH [INSERT CHURCH NAME]**

**WHEREAS**, due to recent Supreme Court rulings and bills passed by legislatures relative to marriage and sexual orientation, the leadership of Victory Outreach has taken steps to protect the theological integrity of the church as it relates to marriage ceremonies, counseling, and other related activities, such as, use of church facilities, employees, and membership,

**WHEREAS**, the leadership of Victory Outreach has conducted a comprehensive review of the Best Practice and the Statement of Faith to determine whether any existing provision should be updated or revised;

**WHEREAS**, the leadership has received from counsel a detailed report describing the issues it considered and the changes it recommends;

**WHEREAS**, the leadership has suggested certain additional changes;

**WHEREAS**, the Board of Directors has considered the leadership's report and agrees with its recommendations and the changes suggested by the leadership;

**NOW, THEREFORE, BE IT RESOLVED** that the Board of Directors hereby approves the adoption of the Victory Outreach Marriage Best Practice,

**BE IT FURTHER RESOLVED** that the Corporation's Statement of Faith be amended to include our beliefs on Marriage and Human Sexuality.

Date: \_\_\_\_\_

\_\_\_\_\_  
President

Date: \_\_\_\_\_

\_\_\_\_\_  
Secretary

Date: \_\_\_\_\_

\_\_\_\_\_  
Treasurer

**IN WITNESS WHEREOF**, I the undersigned hereby certify that the foregoing is a true record of a resolution duly adopted and is now in full force and effect without modification or rescission. I have executed my name as Secretary of the above-named Corporation this \_\_\_\_\_ day of \_\_\_\_\_, 2\_\_\_\_.

Attest.

\_\_\_\_\_  
Secretary

## **VICTORY OUTREACH [INSERT CHURCH NAME] MARRIAGE BEST PRACTICE**

Marriage is a union ordained by God. It was first instituted by God in the early chapters of Genesis, codified in the Levitical law, the Old Testament prophets compared it to a relationship between God and his people, examples of it are in the historical narratives, and, the wisdom literature discusses the unique unity of this relationship. Jesus explained the original intention and core elements of marriage, and several New Testament Epistles give explicit instructions on this union. Marriage is a typology of Christ and the Church. As such, the Church views marriage as a profound spiritual institution established by God. Due to the importance of marriage in the biblical witness, this church adopts the following Best Practice.

### **Clergy/Licensed Ministers:**

1. Only duly ordained clergy and/or licensed ministers shall officiate at marriage ceremonies conducted on church property.
2. Clergy and/or licensed ministers employed by the church shall be subject to dismissal and/or loss of ordination and/or minister's license for officiating a same gender marriage ceremony.

### **Applicants:**

1. Applicants wishing to have a ceremony performed by a member of the clergy and/or licensed minister employed by the church, or to use the church facilities, shall affirm their agreement with the Statement of Faith and shall conduct themselves in a manner that is consistent therewith.
2. Applicants shall receive \_\_\_\_ hours of premarital counseling by clergy, licensed ministers or counselors employed by the church or other persons who, in the sole opinion of the pastoral staff of the church, have appropriate training, experience, and spiritual understanding to provide such counseling.

### **Premises:**

1. Any marriage performed on church premises shall be officiated by a member of the clergy or a licensed minister of the church.
2. Clergy and/or licensed ministers officiating marriage ceremonies on church premises, whether or not employed by the church, shall affirm their agreement with the Statement of Faith and shall conduct themselves in a manner that is consistent therewith.
3. The clergy and/or licensed minister assigned by the church to implement the Best Practices contained in this Marriage Best Practice may, in his or her sole discretion, decline to make church facilities available for, and/or decline to officiate at, a ceremony when, in his or her judgment, there are significant concerns that one or both of the applicants may not be qualified to enter into the sacred bond of marriage for theological, doctrinal, moral or legal reasons.

## **Victory Outreach Statement of Faith**

### **WE BELIEVE:**

#### **The Bible is our all-sufficient rule of faith and conduct.**

As the inspired word of God, the Bible is our rule of faith and life. (Rom. 15:4; 2 Tim. 3:16)  
The Scriptures, both the Old and the New Testaments, contains the verbally inspired, and authoritative word of God. (2 Tim. 3:15-17; 1 Thess. 2:13; 2 Pet.1:21).

#### **There is But One Living and True God.**

God has chosen to reveal himself as the Father, the Son, and the Holy Spirit, and these three are on God the same in substance, equal in power and glory. God is a Trinity in unity. (Dt. 6:4; Isa. 43:10,11; Mt. 28:19; Lk. 3:22).

- God created all things.  
Out of nothing, God made the things that are the universe, the elements, plant life, animal life (to reproduce each after its kind) and finally, man in the image of God. (Gen. 1:1-27; Neh. 9:6; Ps. 33:6,9; Jn. 1:3; Heb. 11:3)

#### **In the Deity of the Lord Jesus Christ:**

The Lord Jesus Christ, the Son of God, is God and man. Jesus Christ is perfect God and perfect man. (Jn. 1: 1-3; Col. 1:16; Heb. 1:10).

As the Eternal Son of God we believe:

- He was born of a virgin. (Mt. 1:23; Lk. 1:31,35).
- He led a sinless life (Heb. 7:26; 1 Pet. 2:22).
- He performed miracles (Acts 2:22; Acts 10:38).
- He died on the cross for our sins (1 Cor. 15:3; 2 Cor.5:21).
- He rose bodily from the dead (Mt. 28:6; Lk. 24:39; 1 Cor. 15:4).
- He sits at the right hand of the Father (Acts 2:33; Phil. 2:9-11; Heb. 1:3).
- He will visibly return again (Acts 1:10,11).

#### **In the Sinfulness of Man:**

When Adam and Eve fell from their original righteousness and communion with God they became dead in sin. From this original sin our natures became sinful. Because of the sinfulness of man, sinful man is inclined to serve his own will instead of God (Ps. 36:1; Jer.17:9).

#### **In the Salvation of Man:**

The Bible teaches that God has provided salvation for man in the person and work (life, ministry, vicarious death, and resurrection) of his son Jesus Christ.

Repentance toward God and faith in our Lord Jesus Christ are conditions or what is necessary for salvation. (Mk. 1:15; Mk. 3:19, Mk. 16:31; Jn. 3:16).

#### **The Sanctification of the believer:**

With salvation we are set apart from sin and dedicated to God for fellowship and service. This sanctification is both instant and progressive in the life of the saint. (Acts 26:18; Thess. 4:7, 1 Thess. 5:23; Heb. 10:4; 1 Pet. 1:2).

**In the Baptism of the Holy Spirit:**

The purpose of the baptism is to empower or energize us for service. This is evidenced by the initial physical signs of speaking with other tongues as the Spirit of God gives them utterance (Acts 1:4, Acts 1:8; Acts 2:4).

**In the Church and its Mission:**

The Church are those regenerate persons who are gathered together in Christ the head of the church; through which the gospel is preached and believers are nurtured. (Mt. 28:19,20; Mk.16:15; Acts 1:8; Eph. 4:11-16; 1 Cor. 14:12).

- To accomplish the work of the ministry we believe in the priesthood of the believer (Eph. 4:12; 1 Pet 2:9)
- And in the ministry of Apostles, Prophets, Evangelists, Pastors, and Teachers (Eph. 4:11,12).

**In the Ordinances of the Church:**

There are two ordinances (authoritative order, decree) that we observe and practice.

- Water baptism by immersion: all who repent of their sins and believe in the Lord Jesus Christ are eligible for water baptism (Mt. 28:19; Mk. 16:16; Acts 10:47; Rom. 6:4).
- Holy Communion or the Lord's Supper. "Do it in remembrance" declares the Lord's death and as such a memorial (1 Cor. 11:24; 1K. 22:19). "You do show the Lord's death" is an act of faith in the atoning work of Christ and as a proclamation (1 Co. 11:26). "Till He comes" is a statement of anticipation of the return of our Lord Jesus Christ and as such our hope.

**In Divine Healing:**

Jesus Christ is our Divine Physician who according to His will, sovereignty, graciousness, and mercy can heal the sick. (Isa. 53:4, 5; Mt. 8:16, 17; James 5:14-16).

**In the Second Coming of Christ:**

His coming will be personal, visible, and glorious. (Jn. 14:3; Acts 1:10,11; Heb. 9:28; Phil. 3:20; Zech. 12:10; 2 Thess. 1:7; Col. 3:4; Rev. 1:7).

- The dead in Christ will rise, then the redeemed that are alive shall be caught up together to meet the Lord in the air (1 Cor. 15:51, 52; 1 Thess. 4:17; 2 Thess. 2:1; Titus 2:13).
- With the Second Coming of Christ will begin the thousand year reign of Christ over an earthly kingdom (Rev. 20:2,6).

**The Final Judgment:**

Known as the "Great White Throne Judgment" it describes the judgment of all the wicked dead (Rev. 20:11-14).

**In a New Heaven and a New Earth:**

Heaven and earth will have a new beginning. Heaven and Earth have awaited their redemption and will be restored in harmony and order, wherein dwelleth righteousness. (Ps. 102:25,26; Isa. 34:4; Isa. 51:6; Rom. 8:22; 2 Pet. 3:10,13).

**Marriage:**

Marriage is a sacrament of the Church. This church defines “marriage” as the exclusive covenantal union of one man and one woman in which such union is a lifetime commitment. A civil government’s sanction of a union will be recognized as a legitimate marriage by the church only to the extent that it is consistent with the definition of “marriage” found in this Statement.

**Human Sexuality:**

Legitimate sexual relations are exercised solely within marriage. Hence, sexual activities outside of marriage (referred to in the New Testament as “porneia”-- πορνεία) including but not limited to, adultery, premarital sex, homosexuality, and pedophilia are inconsistent with the teachings of the Bible and the Church. Further, lascivious conduct, transgender behavior, and the creation and/or distribution and/or viewing of pornography, are incompatible with the biblical witness.

**RESOLUTION  
TO APPOINT NEW DIRECTORS**

VICTORY OUTREACH – \_\_\_\_\_  
A RELIGIOUS NON-PROFIT CORPORATION

**WHEREAS**, it is necessary to reestablish the Board Directors due to the vacancies created by the resignation of \_\_\_\_\_, and \_\_\_\_\_, as board members of the corporation;

**WHEREAS**, it is in the best interest of this corporation to renew the Board of Directors;

**NOW THEREFORE BE IT RESOLVED**, that the undersigned constitute the new Board of Directors of Victory Outreach – \_\_\_\_\_ and shall hold office until the next annual meeting.

Date: \_\_\_\_\_

\_\_\_\_\_  
Director

Date: \_\_\_\_\_

\_\_\_\_\_  
Director

Date: \_\_\_\_\_

\_\_\_\_\_  
Director

Date: \_\_\_\_\_

\_\_\_\_\_  
Director

Date: \_\_\_\_\_

\_\_\_\_\_  
Director

**IN WITNESS WHEREOF**, I the undersigned hereby certify that the foregoing is a true record of a resolution duly adopted and is now in full force and effect without modification or rescission. I have executed my name as Secretary of the above-named Corporation this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

Attest.

\_\_\_\_\_  
Secretary

**RESOLUTION OF THE BOARD OF  
VICTORY OUTREACH - \_\_\_\_\_  
TO ACCEPT DIRECTORS'S RESIGNATION**

**RESOLVED**, that the resignation of \_\_\_\_\_ as a member of the Board of Directors of this Corporation as evidenced by a resignation letter to the Corporation, dated \_\_\_\_\_, 20\_\_\_\_, is hereby accepted, and the Secretary of the Corporation is hereby instructed to notify \_\_\_\_\_ of the Board's acceptance.

The undersigned hereby certifies that he/she is the duly elected Secretary and the custodian of the books and records of Victory Outreach - \_\_\_\_\_ a nonprofit religious corporation duly formed pursuant to the laws of the State of California and that the foregoing is a true record of a resolution duly adopted at a meeting of the Board of Directors of the above named Corporation and that said resolution is now in full force and effect without modification or rescission.

**IN WITNESS WHEREOF**, I have executed my name as Secretary of the above named corporation this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

Attest.

\_\_\_\_\_



Secretary

**RESIGNATION FORM  
BOARD OF DIRECTORS**

---

I the undersigned hereby resign from the Board of Directors of **VICTORY OUTREACH**—  
\_\_\_\_\_, a nonprofit religious corporation duly formed pursuant to the laws of the  
State of \_\_\_\_\_.

Corporation No. \_\_\_\_\_.

Effective this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

By: \_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Print Name)

(SHOULD ACTION TAKE PLACE, WITHOUT HOLDING A MEETING)

**UNANIMOUS WRITTEN CONSENT  
OF THE BOARD OF DIRECTORS  
OF VICTORY OUTREACH - \_\_\_\_\_  
A NON-PROFIT, RELIGIOUS CORPORATION**

The following, being all of the Directors of Victory Outreach - \_\_\_\_\_, a religious, non-profit Corporation, do herewith agree to the following actions and direct the following resolutions by unanimous written consent (describe resolutions):

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Directors:

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Executed \_\_\_\_\_ 20\_\_\_\_.

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Corporation Secretary  
Victory Outreach - \_\_\_\_\_

**WAIVER OF NOTICE AND CONSENT TO THE (ANNUAL, REGULAR, OR SPECIAL)  
MEETING  
OF THE BOARD OF DIRECTORS OF VICTORY OUTREACH - \_\_\_\_\_**

A Nonprofit Religious Corporation

---

The undersigned, being all of the members of the Board of Directors of the above-named corporation, do hereby waive notice and consent to the holding of an **(annual, regular, or special) meeting** of the Board of Directors of the corporation, at the time, on the date and at the place set forth as follows:

TIME: \_\_\_\_\_

DATE: \_\_\_\_\_

PLACE: \_\_\_\_\_

This waiver of notice and agreement to said meeting is in compliance with the terms of the General Corporations Law of the State of California, and the following herewith agree to said meeting with their execution of this document and agrees to include this document in the record of said meeting, and that any business transactions at said meeting shall be accepted, as if held at a meeting with regular notice.

Directors:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Executed \_\_\_\_\_, 20\_\_\_\_.

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Corporation Secretary  
Victory Outreach - \_\_\_\_\_

## V. TAX EXEMPTION APPLICATIONS

**DEFINITIONS:** Church organizations may be exempt from one or more types of tax. Exemptions are offered for **(I)** State Income Tax (requested at the state revenue and taxation office in your state), **(II)** Federal [(501 (c) (3))], **(III)** Property Taxes (sometimes procedures overseen by the state, but administered at the county level), **(IV)** State or City Sales Tax (also known as transaction privilege tax) as well as County Excise Tax, Use Tax, etc. **Please note that because an entity is exempt from one type of tax, it does not mean it is exempt from all taxes.**

### I. STATE INCOME TAX EXEMPTION

For the sake of expediency and lack of space, we are using the State of California as an example; but a list of links to other state's revenue and taxation offices is made available below.

For State Departments of Revenue and Taxation links in your state, please go to:

<http://cber.bus.utk.edu/RevLink.htm> or **control** + **click** on your state below.

<b><u>Department Phone List</u></b>	<b>Phone Number</b>
<a href="#"><u>Alabama Department of Revenue</u></a>	334-242-1170
<a href="#"><u>Alaska Department of Revenue</u></a>	907-465-2321
<a href="#"><u>Arizona Department of Revenue</u></a>	602-255-3381
<a href="#"><u>Arkansas Revenue Division</u></a>	501-682-1688
<a href="#"><u>California Franchise Tax Board</u></a>	800-852-5711
<a href="#"><u>Colorado Department of Revenue</u></a>	303-866-3091
<a href="#"><u>Connecticut Department of Revenue</u></a>	860-297-5692
<a href="#"><u>Delaware Department of Finance, Division of Revenue</u></a>	302-577-8450
<a href="#"><u>Florida Department of Revenue</u></a>	850-488-3897
<a href="#"><u>Georgia Department of Revenue</u></a>	404-656-4095
<a href="#"><u>Hawaii Department of Taxation</u></a>	
<a href="#"><u>Idaho State Tax Commission</u></a>	800-972-7660
<a href="#"><u>Illinois Department of Revenue</u></a>	217-785-3707
<a href="#"><u>Indiana Department of Revenue</u></a>	317-232-2240
<a href="#"><u>Iowa Department of Revenue and Finance</u></a>	515-281-3114
<a href="#"><u>Kansas Department of Revenue</u></a>	785-296-3909
<a href="#"><u>Kentucky Revenue Cabinet</u></a>	502-564-4581
<a href="#"><u>Louisiana Department of Revenue</u></a>	225-925-6047
<a href="#"><u>Maine Revenue Service</u></a>	207-287-2076
<a href="#"><u>Maryland Comptroller of the Treasury</u></a>	
<a href="#"><u>Massachusetts Department of Revenue</u></a>	800-392-6089
<a href="#"><u>Michigan Department of Treasury</u></a>	517-373-3200
<a href="#"><u>Minnesota Department of Revenue</u></a>	800-652-9094
<a href="#"><u>Mississippi Revenue Bureau</u></a>	601-923-7000
<a href="#"><u>Missouri Department of Revenue</u></a>	573-751-4450
<a href="#"><u>Montana Department of Revenue</u></a>	406-444-6900

<a href="#">Nebraska Department of Revenue</a>	800-742-7474
<a href="#">New Hampshire Department of Revenue Administration</a>	603-271-2191
<a href="#">New Jersey Division of Taxation</a>	609-292-6400
<a href="#">New Mexico Taxation and Revenue Department</a>	505-827-0690
<a href="#">New York State Department of Taxation and Finance</a>	800-225-5829
<a href="#">North Carolina Department of Revenue</a>	919-733-0300
<a href="#">North Dakota State Tax Department</a>	701-328-2770
<a href="#">Ohio Department of Taxation</a>	
<a href="#">Oklahoma Tax Commission</a>	405-521-3133
<a href="#">Oregon Department of Revenue</a>	503-945-8617
<a href="#">Pennsylvania Department of Revenue</a>	717-787-1064
<a href="#">Rhode Island Department of Taxation</a>	401-222-3050
<a href="#">South Carolina Department of Revenue</a>	803-898-5444
<a href="#">South Dakota Department of Revenue</a>	800-829-9188
<a href="#">Tennessee Department of Revenue</a>	615-741-2011
<a href="#">Texas Comptroller of Public Accounts</a>	800-252-5555
<a href="#">Utah Tax Commission</a>	800-662-4335
<a href="#">Vermont Department of Taxes</a>	802-828-2506
<a href="#">Virginia Department of Taxation</a>	804-367-8031
<a href="#">Washington State Department of Revenue</a>	360-586-5375
<a href="#">West Virginia Department of Tax And Revenue</a>	304-558-3333
<a href="#">Wisconsin Department of Revenue</a>	608-266-2772
<a href="#">Wyoming Department of Revenue</a>	307-777-5235

## **California Income Tax Exemption**

A "tax-exempt" entity is a corporation, unincorporated association, or trust that has applied for and received a determination letter from the office of the Franchise Tax Board stating it is exempt from California franchise and income tax. (California Revenue and Taxation Code Section 23701). Once approved, keep in mind that although many exempt organizations will be required to file Form 199, Churches DO NOT file Form 199.

Note: If you do not obtain state tax exemption for your church, it remains subject to the California Revenue and Taxation Code as a Taxable entity and you will receive annual bills. In other words, it is mandatory to apply for State Income Tax Exemption by filing Form 3500 with the Franchise Tax Board.

For more Franchise Tax Board information, refer to [FTB Publication 927](#), Overview of Exempt Organizations.

Although most California laws dealing with tax exemption are patterned after the Internal Revenue Code, obtaining state exemption is a separate process from obtaining federal exemption. Even if you have obtained federal exemption for your organization, you must submit

an Exempt Application form (FTB 3500) to the Franchise Tax Board to obtain state tax exemption. You may apply for state tax exemption prior to obtaining federal tax-exempt status.

Form 3500

## II. FEDERAL INCOME TAXES EXEMPTIONS - INTERNAL REVENUE SERVICE

IRS Publication 557, *Tax-Exempt Status for Your Organization*, discusses the rules and Best Practices for organizations that seek to obtain recognition of exemption from federal income tax under section 501(a) of the Internal Revenue Code (IRC). It explains the procedures you must follow to obtain an appropriate ruling or determination letter recognizing your organization's exemption, as well as certain other information that applies generally to all exempt organizations. To qualify for exemption under the IRC, your organization must be organized (incorporated as a religious nonprofit corporation) for one or more of the purposes designated in the IRC. Organizations that are exempt under section 501(a) of the IRC include those organizations described in section 501(c). Section 501(c) organizations are covered in IRS Publication 557.

Application # 1023

## III. PROPERTY TAX EXEMPTION

Below please find a short summary information on Property Tax Exemption in California. For more extensive information, please refer to Board of Equalization Publication # 48. Please contact your state or county for pertinent information in your location.

California property tax laws provide for three types of property exemptions which may be claimed by religious organizations:

1. **Church Exemption**, which may be claimed on property that is owned, leased, or rented by a religious organization and used exclusively for religious worship services with attendance of the complete congregation. Also includes auxiliary uses such as offices, conference rooms, Sunday school and parking lot. There are no prerequisites for this exemption other than to fill out a
2. **Religious Exemption**, which may be claimed on property owned by a church where it: a) conducts worship services on the property or b) operates its own school, c) if another church is permitted to use the property part time for religious worship. Both the owner and the user must file for the Religious Exemption.

## Sales and Use Taxes California - Board of Equalization

Nonprofit or exempt organizations do not have a blanket exemption from sales and use taxes.

Some sales and purchases are exempt from sales and use taxes. Examples of exempt sales include, but are not limited to, sales of certain food products for human consumption, sales to the U.S. Government, sales of prescription medicines and certain vehicle and vessel transfers. For more information on exempt sales, please read Publication 61, *Sales and Use Taxes: Exemptions and Exclusions*. For information on vehicle and vessel exemptions, see Publication 52, *Vehicles and Vessels: How to Request an Exemption from California Use Tax*.

There are special exemptions in the Sales and Use Tax Law for certain types of charitable organizations. For information on which charitable organizations qualify for exemptions read Publication 18, *Tax Tips for Nonprofit Organizations*.