

# Checklist for New Pastors

## **Legal recognition** (don't raise 1 dollar if these four things are not in place)

- Incorporation (What is your legal name)
- By Laws
- IRS EIN number
- Bank account (in the name of your church)

## **Business documents**

- Deed/Mortgage/Lease
- Utilities
- Non-Profit Status
- Exempt Status- City/State/Federal
- Paperwork for the church in a safe place

## **Property**

- Building up keep – Land
- Building (property) exempt status
- Water exempt status
- Insurance – Property, auto, professional

## **Financial compliance** (the MONEY)

- Who raises **the money**
- Who counts **the money**
- Who deposits **the money**
- Who accounts for **the money**
- Who writes the checks
- Who makes the reports
- When are the reports available
- Who are the reports available to
- Who is accountable to who



# Business Search / Certificate of Good Standing

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## Overview

Search for a business entity, purchase a Certificate of Good Standing, and more.



## Search Corporation/LLC Entity Database

Search the Secretary of State's Corporation/LLC Entity Database, which allows you to:

- view a File Detail Report on a Corporation/LLC.

A File Detail Report contains the most requested information for the business entity, including:

- Official Name
- Date of Formation/Registration
- Jurisdiction
- Name of Registered Agent
- Address of Registered Office
- Status (active/inactive)
- Names and Addresses of the president and secretary

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Internal Revenue Service  
District Director

Department of the Treasury  
401 W. Peachtree Street  
Post Office Box 1055  
Room 1109, Stop 520-D  
Atlanta, GA 30370

Date: JUN 16 1995

Church of God in Christ Inc  
930 Mason Street  
Memphis, TN 38126-5219

Person to Contact:  
Cynthia Smith  
Contact Number:  
(404) 331-4936  
Refer Reply to:  
EO:TPA:7404  
EIN: 23-7002419

GEN: 1969

Dear Taxpayer:

This is in response to your request for confirmation of your exemption from Federal income tax.

You were recognized as an organization exempt from Federal Income tax under section 501(c)(3) of the Internal Revenue Code by our letter of January, 1989. You were further determined not to be a private foundation within the meaning of section 509(a) of the Code because you are an organization described in section 170(b)(1)(A)(i) and 50(a)(1).

Contributions to you are deductible as provided in section 170 of the Code.

The exemption letter for you and your subordinates remains in effect until terminated, modified, or revoked by the Internal Revenue Service. Any changes in purpose, character, or method of operation must be reported to us so we may consider the effect of the change on your exempt status. You must also report any change in your name and address.

Thank you for your cooperation.

Sincerely,

  
Exempt Organizations Coordinator

**THE BOARD OF REVIEW OF COOK COUNTY  
REAL ESTATE EXEMPTION COMPLAINT**

**TYPE OR PRINT ALL INFORMATION**

Name of Complainant \_\_\_\_\_  
 Address of Complainant \_\_\_\_\_  
 City \_\_\_\_\_ Zip \_\_\_\_\_ Tel No. \_\_\_\_\_  
 Email Address \_\_\_\_\_

**LOCATION AND IDENTIFICATION OF REAL ESTATE**

Address \_\_\_\_\_ City \_\_\_\_\_ Township \_\_\_\_\_

STATE OF ILLINOIS }  
 COUNTY OF COOK } SS The undersigned Complainant is the owner of record of the herein described real estate and qualifies for a real estate tax exemption under the following section(s) of the Illinois Constitution and or Illinois

Revised Statutes: **35ILCS 205/** \_\_\_\_\_ (**CH.120, PAR.500.** \_\_\_\_\_) **OR** \_\_\_\_\_ **ILCS** \_\_\_\_\_ / \_\_\_\_\_ (**CH.** \_\_\_\_\_, **PAR.** \_\_\_\_\_)

State the full description of all improvements located on the property (if vacant, so state): \_\_\_\_\_

Complainant acquired title by deed dated: \_\_\_\_\_ Date Recorded: \_\_\_\_\_

If Complainant acquired property through a condemnation proceeding; state date of filing: \_\_\_\_\_

If title was not acquired by deed, please explain fully: \_\_\_\_\_

If Complainant not in title, set forth the basis of the alleged right to exemption: \_\_\_\_\_

Complainant occupies the entire described real estate and uses the same exclusively for the following purposes, (if one or more parties occupy or use any part, explain fully listing names, terms, etc.): \_\_\_\_\_

Does the complainant receive any income from the described real estate? \_\_\_\_\_ If yes, please fully explain amounts, sources, use, etc. \_\_\_\_\_

Is the current assessed valuation on the parcel(s) for which Complainant is seeking exempt status over \$100,000? \_\_\_\_\_ If yes, what is the current assessment? \_\_\_\_\_

Has complainant filed an assessment complaint in addition to an exemption? \_\_\_\_\_

If so state current BOARD OF REVIEW complaint number, if known. \_\_\_\_\_

**ATTORNEY'S APPEARANCE** I (We) hereby enter the appearance of the Complainant

\_\_\_\_\_ and my (our) appearance as \_\_\_\_\_ attorney(s). Date \_\_\_\_\_

Attorney(s) for Complainant

(Print or Type)

Address

Telephone

COMPLAINT E \_\_\_\_\_

Received & Checked by: \_\_\_\_\_

List in ascending order **ONLY** those Permanent Index Numbers of contiguous parcels of property owned by the Appellant seeking exempt status. If parcels are not contiguous, please file a separate complaint form for each Permanent Index Number.

	PERMANENT INDEX NUMBER	VOLUME
1.	_____	_____
2.	_____	_____
3.	_____	_____
4.	_____	_____
5.	_____	_____
6.	_____	_____
7.	_____	_____
8.	_____	_____
9.	_____	_____
10.	_____	_____
11.	_____	_____
12.	_____	_____
13.	_____	_____

**The undersigned states that he has read the above complaint, has personal knowledge of the contents thereof, and the same is true in substance and in fact.**

\_\_\_\_\_  
Name of Complainant (Print or type)

\_\_\_\_\_  
Signature of Complainant, Corporate Officer, or Attorney

**BOARD OF REVIEW  
OF COOK COUNTY, ILLINOIS**

**EXEMPTION COMPLAINT**

ASSESSORS RECOMMENDATION

REMARKS \_\_\_\_\_

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

GENERAL ASSESSMENT	
Land	
Bldg.	
Total	
RECOMMENDED BY ASSESSOR	
Land	
Imp.	
Total	
Decrease	
Increase	

Signed \_\_\_\_\_ Date \_\_\_\_\_

**ACTION RECOMMENDED BY THE BOARD OF REVIEW**

REVISED ASSESSMENT		REFERRED TO DEPT. OF LOCAL GOV. AFFAIRS Date _____ / _____ / _____	Check
Land			
Imp.		DEPT. OF LOCAL GOV. AFFAIRS CONCURRENCE RECEIVED Date _____ / _____ / _____	Check
Total			
Decrease		MEMBERS OF BOARD _____ _____ _____	
Increase			

CODE FOR CHANGES

- |  |  |
|--|--|
| <input type="checkbox"/> 13 Partial Exemption Recommended            | <input type="checkbox"/> 14 Recommended Exempt by B of R                       |
| <input type="checkbox"/> 15 No action by Dept. of Local Gov. Affairs | <input type="checkbox"/> 16 Exemption concurred by Dept. of Local Gov. Affairs |

DIRECTION TO ASSESSOR

- |   |                                    |
|---|------------------------------------|
| FULLY EXEMPT <input type="checkbox"/>     | NO CHANGE <input type="checkbox"/> |
| PARTIALLY EXEMPT <input type="checkbox"/> |                                    |



Complaint no.: \_\_\_\_\_  
County use only

Volume no.: \_\_\_\_\_

IDOR docket number: \_\_\_\_\_  
IDOR use only

Step 1: Identify the property

1 \_\_\_\_\_  
County in which property is located

2 \_\_\_\_\_  
Property owner

3 \_\_\_\_\_  
Street address of property

\_\_\_\_\_ IL \_\_\_\_\_  
City ZIP

4 \_\_\_\_\_  
Name of organization applying for the exemption (i.e., "applicant")

5 Is the applicant on Line 4 the lessee of \_\_\_\_\_ Yes \_\_\_\_\_ No  
the property?

If "Yes", write the dates the lease is in effect.

From \_\_\_\_/\_\_\_\_/\_\_\_\_ to \_\_\_\_/\_\_\_\_/\_\_\_\_

Attach a copy of the contract or lease.

6 \_\_\_\_\_  
Property index number (PIN)

Attach a copy of the property's legal description if the county has not assigned a number or if the property is a division.

7 Dimensions or acreage of this property \_\_\_\_\_

8 \_\_\_\_/\_\_\_\_/\_\_\_\_  
Date of ownership

Attach a copy of proof of ownership (deed, contract for deed, title insurance policy, condemnation order and proof of payment, etc.)

Step 2: Identify any previous exemptions or applications (Providing this information will expedite processing.)

9 Does the applicant have an Illinois sales tax exemption number? \_\_\_\_\_ Yes \_\_\_\_\_ No  
If "Yes", write the exemption number. E— \_\_\_\_\_

10 Has a previous application been filed for this property or by this applicant? \_\_\_\_\_ Yes \_\_\_\_\_ No  
If "Yes", write the Illinois Department of Revenue docket number, if known. \_\_\_\_ - \_\_\_\_ - \_\_\_\_

Step 3: Identify the property's use

11 Describe the specific activities that take place on this property, such as housing facilities for a minister or other similar official of a religious institution or religious denomination, public religious worship services or related functions, religious education and instruction, administrative support services. Write the exact date each activity began, how frequently it takes place, and the hours during which the activity is held. \_\_\_\_\_

12 If this property is used as a housing facility for a minister of a church or other similar official of a religious institution or religious denomination, answer the following questions.

- a Is the minister or other official ordained, commissioned, licensed, or otherwise certified? \_\_\_\_\_ Yes \_\_\_\_\_ No  
If "No", attach documentation explaining his or her religious duties and responsibilities.
- b Is the minister or other official required to reside in the property as a condition of employment or association? \_\_\_\_\_ Yes \_\_\_\_\_ No
- c Does the minister or other official have any ownership interest in this property? \_\_\_\_\_ Yes \_\_\_\_\_ No

13 Did the activities described on Line 11 begin on the same date as the effective date of the lease on Line 5 or the date of ownership on Line 8, whichever is applicable? \_\_\_\_\_ Yes \_\_\_\_\_ No  
If "No", explain in detail how the property was used between the lease or ownership date and the date these activities began. \_\_\_\_\_

14 Identify each building's use, square feet of ground area (SFGA), number of stories, and whether or not there is a basement.

	Use	SFGA	No. of stories	Basement? (Y/N)
Building 1	_____	_____	_____	_____ Yes _____ No
Building 2	_____	_____	_____	_____ Yes _____ No
Building 3	_____	_____	_____	_____ Yes _____ No

15 Is any income derived from this property? \_\_\_\_\_ Yes \_\_\_\_\_ No  
If "Yes", explain in detail. \_\_\_\_\_

Attach a copy of any contracts or leases.

16 If granting this application will reduce the property's assessed valuation by \$100,000 or more, has the municipality, school district, community college district, and fire protection district in which the property is located been notified that this application has been filed? \_\_\_\_\_ Yes \_\_\_\_\_ No

Attach a copy of the notices and postal return receipts.

### Step 4: Attach documentation

The following documents **must** be attached:

- Proof of ownership (copy of the deed, contract for deed, title insurance policy, condemnation order and proof of payment, etc.)
- Picture of the property
- Notarized affidavit of use
- Copies of any contracts or leases on the property

The documents listed on Lines 18 through 23 **may** be attached to expedite processing. Mark an "X" next to any documents that are attached.

- |   |   |
|---|---|
| <p><b>18</b> ___ Audited financial statements for the most recent year</p> <p><b>19</b> ___ Copy of the applicant's bylaws and complete certified recorded copy of Articles of Incorporation, including purpose clause and all amendments</p> <p><b>20</b> ___ Copy of the notices to the municipality, school district, community college district, and fire protection district in which the property is located and postal return receipts if granting this application will reduce the property's assessed valuation by \$100,000 or more</p> | <p><b>21</b> ___ Plot plan of each building's location on the property with each building and land area labeled with property index numbers and specific uses</p> <p><b>22</b> ___ Copy of any Illinois Department of Revenue Exemption Certificate</p> <p><b>23</b> ___ Other (list) _____<br/>_____<br/>_____</p> |
|---|---|

### Step 5: Identify the person to contact regarding this application

<p><b>24</b> _____ Name of applicant's representative</p> <p>_____</p> <p>Mailing address</p> <p>_____</p> <p>City _____ State _____ ZIP _____ ( ) —</p> <p>Phone number _____</p>	<p><b>25</b> _____ Owner's name (if the applicant is not the owner)</p> <p>_____</p> <p>Mailing address</p> <p>_____</p> <p>City _____ State _____ ZIP _____ ( ) —</p> <p>Phone number _____</p>
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### Step 6: Signature

I, \_\_\_\_\_, \_\_\_\_\_, say that I have read the foregoing application and that all of the information is true and correct to the best of my knowledge and belief.

\_\_\_\_\_  
Signature

**County official use only. Do not write in this space**

### Step 7: County board of review statement of facts

- 1** Current assessment \$ \_\_\_\_\_ For assessment year 2 \_\_\_\_\_
- 2** Is this exemption application for a leasehold interest assessed to the applicant?  Yes  No  
If "Yes", write the Illinois Department of Revenue docket number for the exempt fee interest to the owner, if known. \_\_\_\_\_
- 3** State all of the facts considered by the county board of review in recommending approval or denial of this exemption application.  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
- 4** County board of review recommendation  
 \_\_\_ Full year exemption  
 \_\_\_ Partial year exemption from \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_ to \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_  
 \_\_\_ Partial exemption for the following described portion of the property: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_ Deny exemption
- 5** Date of board's action \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_

### Step 8: County board of review certification

I certify this to be a correct statement of all facts arising in connection with proceedings on this exemption application.

\_\_\_\_\_  
Signature of clerk of county board of review

**Mail to:** OFFICE OF LOCAL GOVERNMENT SERVICES MC 3-520  
ILLINOIS DEPARTMENT OF REVENUE  
101 WEST JEFFERSON STREET  
SPRINGFIELD IL 62702



# General Instructions for Form PTAX-300-R

## When must Form PTAX-300-R be completed?

Complete Form PTAX-300-R to apply for any non-homestead religious exemption **except** for a federal/state agency or a religious exemption.

- For a **federal/state agency exemption**, complete Form PTAX-300-FS to apply for a non-homestead exemption under 35 ILCS 200/15-50 or 15-55.
- For any other **non-homestead exemption**, complete Form PTAX-300 to apply for a non-homestead exemption under 35 ILCS 200/15-40.

## Which steps must the applicant complete?

The applicant must complete Steps 1 through 6. The county board of review must complete Steps 7 and 8.

Complete all lines and attach all required documents or the county board of review will **not** accept the incomplete exemption application. If there is not enough space on this form to answer a question fully, attach additional sheets. On the top of each additional sheet, identify the number of each question to which a response is being made.

**Note:** The Cook County Board of Review requires that their complaint form be filed in addition to Form PTAX-300-R.

## What must be attached to Form PTAX-300-R?

The following documents **must** be attached to Form PTAX-300-R:

- Proof of ownership (deed, contract for deed, title insurance policy, copy of the condemnation order and proof of payment, *etc.*)
- Picture of the property
- Notarized affidavit of use
- Copies of any contracts or leases on the property

To expedite processing, attach additional documents as specified in Step 4.

## Must any taxing bodies be notified that an exemption application has been filed?

If granting this application will reduce the property's assessed valuation by \$100,000 or more, the municipality, school district, community college district, and fire protection district in which the property is located must be notified that this application has been filed.

## How many forms must be filed if an exemption for multiple parcels is being sought?

File **one** application in both of the following situations:

- Multiple parcels acquired by the same deed — Form PTAX-300-R must identify any variation of use or other qualifying information or characteristic (*e.g.*, leases, photos, affidavits of use) by property index number.
- A single parcel that was acquired by multiple deeds.

File a **separate** application for **each** parcel if multiple parcels were acquired by separate deeds, unless all four of the following conditions are met:

- The parcels are contiguous.
- All deeds were acquired before the year for which the exemption is now being sought.
- Form PTAX-300-R identifies which property index numbers are associated with each deed.
- Form PTAX-300-R identifies any variation of use, other qualifying information, or characteristic (*e.g.*, leases, photos, affidavits of use) by parcel identifying number and deed.

## Where is Form PTAX-300-R to be filed?

File the completed Form PTAX-300-R with the county board of review. Contact the county board of review where the property is located to determine the filing deadline and session dates.

The county board of review considers exemption applications for the assessment year for which the board is in session only. It **cannot** consider an exemption for a previous or subsequent assessment year.

## How is a property's exempt status determined?

The following text is a brief outline of the procedures used to determine exempt status. For more information, see 35 ILCS 200/15-5 through 15-160, 16-70, 16-130, and the Illinois Administrative Code, Title 86, Chapter 1, Section 110.115, Non-homestead Exemption Proceedings, and Sections 200.101 through 200.225, Practice and Procedure for Hearings Before the Illinois Department of Revenue. Links to these references are available on the department's web site at [tax.illinois.gov](http://tax.illinois.gov).

### Step 1

Obtain Form PTAX-300-R from the county board of review where the property is located. Complete the form, attach all required documents, and file the form with the county board of review.

### Step 2

The county board of review may hold a hearing to evaluate the application and supporting documents.

### Step 3

The county board of review completes Steps 7 and 8 and recommends whether or not the exemption should be granted before forwarding Form PTAX-300-R and all supporting documents to the department.

### Step 4

The department assigns a docket number, reviews the facts regarding the application, and determines whether or not the exemption should be granted.

**Note:** In some instances, the department will request more information from the applicant, who has 30 days from the date of the department's request to provide that information.

The department mails its decision to

- the applicant,
- any intervenors,
- the county clerk, and
- the clerk of the county board of review.

The department's decision is final unless the applicant (or another party to the matter) requests a formal hearing.

## How is a formal hearing requested if the applicant disagrees with the department's decision?

Formal hearing requests must be made within 60 days after the date of the department's decision. Mail requests for a formal hearing to the address provided on the exemption decision. The request will be forwarded to the Administrative Hearings Division.

# Specific Instructions for Form PTAX-300-R

## Step 1: Identify the property

**Line 1** — Write the name of the county in which this property is located.

**Line 2** — Write the property owner as shown on the deed or other proof of ownership.

**Line 3** — Write the property's street address.

**Line 4** — Write the name of the organization applying for the exemption (*i.e.*, "applicant").

**Line 5** — Check the box to indicate whether or not the applicant on Line 4 is the lessee of the property. If "Yes", write the dates the lease is in effect. **Attach a copy of the contract or lease.**

**Line 6** — Write the property index number. The chief county assessment officer (CCAO) or the county board of review can provide this number. **Attach a copy of the property's legal description if the county has not assigned a number or if the property is a division.**

**Line 7** — Write the dimensions (square footage) or acreage of this property.

**Line 8** — Write the date on which ownership began. **Attach a copy of proof of ownership (deed, contract for deed, or title insurance policy, etc.).** If the property was obtained through condemnation, write the date the condemnation proceedings were filed and **attach a copy of the condemnation order and proof of payment.**

## Step 2: Identify any previous exemptions or applications

**Line 9** — Check the box to indicate whether or not the applicant has an Illinois sales tax exemption number. If "Yes", write the exemption number.

**Line 10** — Check the box to indicate whether or not a previous property tax exemption application has been filed for this property or applicant. If "Yes", write the Illinois Department of Revenue docket number, if known.

## Step 3: Identify the property's use

**Line 11** — Describe the specific activities that take place on this property. Write the exact date each activity began and how frequently it takes place. **Do not** state conclusions about the type of activity such as "charitable" or "educational". If the property contains more than one building or a building contains more than one floor, separately describe the activities that take place in each building and on each floor. Include the square footage of each building and floor used for each activity.

**Line 12** — Follow the instructions on the form.

**Line 13** — Check the box to indicate whether or not the activities described on Line 11 began on the **same** date as the effective date of the lease on Line 5 or the date of ownership on Line 8, whichever is applicable. If "No", explain in detail how the property was used between the lease or ownership date and the date these activities began.

**Line 14** — Identify the use of each building on the property (*e.g.*, classrooms, fire station). Write the square feet of ground area (SFGA) covered by each building, the number of stories, and indicate whether or not there is a basement.

**Line 15** — Check the box to indicate whether or not **any** income is derived from the property. If "Yes", explain in detail. **If applicable, attach a copy of any written contracts, leases, or terms of oral agreement.**

**Line 16** — If granting this application will reduce the property's assessed valuation by \$100,000 or more, the municipality, school district, community college district, and fire protection district in which the property is located must be notified that this application has been filed. Check the box to indicate whether or not notice has been given to these taxing districts. **Attach a copy of the notices and postal return receipts.**

## Step 4: Attach documentation

The following documents **must** be attached:

- Proof of ownership (copy of the deed, contract for deed, title insurance policy, condemnation order and proof of payment, *etc.*)
- Picture of the property
- Notarized affidavit of use
- Copies of any contracts or leases on the property

**Lines 18 through 22** — Mark an "X" next to any documents that are attached. Attaching the documents listed on Lines 18 through 22 may expedite processing.

**Line 23** — If this property is used as a parking area, playground, lawn, or other ancillary use to an already exempt parcel, attach a copy of the Illinois Department of Revenue Exemption Certificate for the exempt parcel. Make a clear distinction between the parcel that is already exempt and the property for which exemption is now being sought. Describe how each parcel is used and indicate the proximity of the parcels to each other.

## Step 5: Identify the person to contact regarding this application

**Line 24** — Write the name, address, and phone number of the person the county board of review and the department should contact regarding this application.

**Line 25** — If the applicant is not the owner, write the owner's name, address, and phone number.

## Step 6: Signature

The application must be signed, verifying that all of the information is true and correct to the best of the applicant's knowledge and belief.