

## **HAS YOUR CONGREGATION SUBMITTED REQUIRED FILINGS?**

*Guidance for Indiana–Kentucky Synod congregations on maintaining corporate status, updating records, and reinstating administratively dissolved corporate entities.*

*from Synod Attorney Josh S. Tatum<sup>1</sup>*

Congregations should be incorporated in the state (or commonwealth) in which they are located. Maintaining corporate existence requires regular filings. The secretaries of state for both Indiana and Kentucky have helpful websites that contain directions for submitting entity reports and other filings (here: <https://inbiz.in.gov/BOS/BusinssEntity/Filing> and here: <https://sos.ky.gov/bus/business-filings/Pages/Annual-Reports.aspx>), but this information is collected and summarized below. If you have questions about any of these, contact your secretary of state's office or Synod Attorney Josh Tatum at [jtatum@psrb.com](mailto:jtatum@psrb.com). Josh's office can also help with these filings for a small fee.

### **FOR INDIANA CONGREGATIONS**

**Biennial reports.** In Indiana, every two years all corporations must file with the Secretary of State a report due in the anniversary month of incorporation. Ind. Code § 23-0.5-2-13. Find the due date for your congregation's next report and see the current status by searching for your congregation's information here: <https://bsd.sos.in.gov/publicbusinesssearch>. You cannot file a business entity report earlier than 90 days before the due date. As a courtesy, the Secretary of State will send a reminder notice the month your report is due, typically by e-mail or a postcard to the address on file for your congregation. Because these are both easy to miss, make sure to calendar the due date of your next report to ensure you don't lose track. When completing Business Entity Reports, it is acceptable to list the congregation's business address for individuals listed on the report.

You can submit these biennial reports online here: <https://inbiz.in.gov/business-filings/business-entityreport>. You can also use the same site to print a prepopulated form to submit by mail by following the directions here: <http://www.in.gov/sos/business/2427.htm>. You'll need to use an account for INBiz, and there is a \$20 filing fee. Filing online also requires a \$2.00 processing fee. Or print and submit the form (State Form 48725) found here: <https://forms.in.gov/Download.aspx?id=5500>.

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<sup>1</sup> Prepared in November 2019 for the Indiana–Kentucky Synod, ELCA.

**Other filings.** Whenever your congregation's registered agent or principal address changes, you must notify the Secretary of State immediately. This can be done through the INBiz website or using the Notice of Change of Principal Office Address (State Form 50656) (available here: <https://forms.in.gov/Download.aspx?id=5801>) or the Statement of Change of Registered Agent (State Form 56367) (available here: <https://forms.in.gov/Download.aspx?id=5801>), neither of which require a filing fee.

**Reinstatement.** If your congregation's status is anything but "active" (for example, "admin dissolved"), you'll need to get your corporate status reinstated. Reinstatement is a two-step process. First, you must obtain a Certificate of Clearance from the Indiana Department of Revenue. This confirms your congregation does not owe taxes to the state. To obtain this certificate, mail or hand-deliver the following to the Indiana Department of Revenue:

- AD19 Reinstatement Affidavit (State Form 52039) (available here: <https://forms.in.gov/Download.aspx?id=2841>)
- ROC-1 Correct/Change of Responsible Officer Information (State Form 49514) (available here: <https://www.in.gov/dor/files/49514.pdf>), including documentation supporting the authority of officers. Documentation supporting ROC-1 could be minutes of a Congregation Meeting or Congregation Council meeting in which the listed officers were elected. If your congregation has never filed ROC-1, listing the same officers in the spaces for both old and new officers is typically acceptable.

There is no filing fee to obtain a Certificate of Clearance.

The Department of Revenue usually takes several weeks to issue a Certificate of Clearance.

The second step is for the Secretary of State to recognize your congregation's reinstatement. Once you have the certificate of clearance, mail or hand-deliver the following to the Secretary of State:

- The ORIGINAL Certificate of Clearance
- Application for Reinstatement (State Form 4160) (available here: <https://forms.in.gov/Download.aspx?id=12846>)
- Indiana Business Entity Report (State Form 48725) (available here: <https://forms.in.gov/Download.aspx?id=5500>)
- Filing fee totaling \$30 for the Application for Reinstatement plus \$10 for every year for which a Business Entity Report was not filed

You can find a packet of all the reinstatement documents and instructions here:  
[http://www.in.gov/sos/business/files/domestic\\_packet.pdf](http://www.in.gov/sos/business/files/domestic_packet.pdf).

## FOR KENTUCKY CONGREGATIONS

**Annual reports and other filings.** In Kentucky, corporations must file a report each year between January 1 and June 30. Ky. Rev. Stat. § 14A.6-010. To confirm whether your congregation has filed its report for the current year, see the current status, or submit the annual report, search for your congregation's information here: <https://app.sos.ky.gov/ftsearch/>. Annual reports require a \$15.00 filing fee. When completing Business Entity Reports, it is acceptable to list the congregation's business address for individuals listed on the report.

Whenever your congregation's registered agent or principal address changes, you must notify the Secretary of State immediately, which you can do through the same website. You can also file the Statement of Change of Registered Agent and/or Registered Office Address (available here: <https://sos.ky.gov/bus/business-filings/Forms/Documents/RAC-Statement%20of%20Change%20Registered%20Agent.pdf>) or the Statement of Change of Principal Office Address (available here: <https://sos.ky.gov/bus/business-filings/Forms/Documents/POC-Statement%20of%20Change%20Principal%20office.pdf>), each with a \$10 filing fee.

**Reinstatement.** To obtain reinstatement in Kentucky, follow these steps:

- Find your organization's information here: <https://app.sos.ky.gov/ftsearch/>.
- Using that page, print a Reinstatement Application.
- Mail or hand-deliver the Reinstatement Application to the Secretary of State. The Secretary of State will contact the Kentucky Department of Revenue to ensure the congregation does not owe any Kentucky taxes.
- Pay any delinquent filing fees.