

**FILE NOW: FILING FEE AFTER MAY 1 IS \$155.00** *CG*

CORPORATION  
ANNUAL REPORT  
1995



FLORIDA DEPARTMENT OF STATE  
Sandra B. Mortham  
Secretary of State  
DIVISION OF CORPORATIONS

DOCUMENT # **728631** (3)

1. Corporation Name

DISTRICT ADVISORY BOARD OF THE SOUTHERN FLORIDA  
DISTRICT, CHURCH OF THE NAZARENE, INC.

Principal Place of Business

Mailing Address

1592 N.W. 8 ST.  
BOCA RATON FL 33486

1592 N.W. 8 ST.  
BOCA RATON FL 33486

DO NOT WRITE IN THIS SPACE

3. Date Incorporated or Qualified

01/21/1974

3a. Date of Last Report

01/21/1994

4. FEI Number

59-1573589

Applied For

Not Applicable

5. Certificate of Status Desired

\$0.75 Additional  
Fee Required

6. Election Campaign Financing  
Trust Fund Contribution

\$5.00 May Be  
Added to Fees

7. Nonprofit with IRS 501(c)(3)  
Tax Exempt Status

\$68.75 Supplemental  
Fee Not Required

8. This corporation has liability for intangible tax under S. 199.032,  
Florida Statutes  Yes  No

2. Principal Place of Business

2a. Mailing Address

21 2515 N. Swinton Ave.,

26 P O Box 2000

Suite, Apt. #, etc.

Suite, Apt. #, etc.

22 City & State

23 Delray Beach, FL.

27 City & State

28 Delray Beach, FL.

Zip

Country

Zip

Country

24 33444

25 Palm Beach

29 33447

30 Palm Beach

9. Name and Address of Current Registered Agent

SPEAR, (ROBERT H. JR.)  
1592 N.W. 8 ST.  
BOCA RATON FL 33432

10. Name and Address of New Registered Agent

81 Name  
Byron E. F. Schortinghouse

82 Street Address (P.O. Box Number is Not Acceptable)  
2515 No. Swinton Ave.,

83

84 City  
Delray Beach

FL

85 Zip Code  
33444

11. Pursuant to the provisions of Sections 607.0502 and 607.1508, Florida Statutes, the above-named corporation submits this statement for the purpose of changing its registered office or registered agent, or both, in the State of Florida. Such change was authorized by the corporation's board of directors. I hereby accept the appointment as registered agent. I am familiar with, and accept the obligations of, Section 607.0505, Florida Statutes.

SIGNATURE Byron E. F. Schortinghouse, Dist.

Signature, typed or printed name of registered agent and title if applicable.

Supp.

(Not a Registered Agent signature required when registering)

DATE

1-20-95

12. OFFICERS AND DIRECTORS

TITLE	D
NAME	BENSON, LUKE
STREET ADDRESS	7275 SW 258TH ST
CITY-ST-ZIP	HOMESTEAD FL
TITLE	TD
NAME	WHITING, (WARREN)
STREET ADDRESS	3031 SW 21 CT.
CITY-ST-ZIP	FT. LAUDERDALE FL
TITLE	SD
NAME	SNYDER, LARRY G.
STREET ADDRESS	995 VICTORIA AVE
CITY-ST-ZIP	PORT CHARLOTTE FL
TITLE	D
NAME	SPEAR, JIM
STREET ADDRESS	24800 S.W. 134TH AVENUE
CITY-ST-ZIP	PRINCETON FL
TITLE	D
NAME	BICKES, PAUL
STREET ADDRESS	3493 SW SUNSET TRACE CIRCLE
CITY-ST-ZIP	PALM CITY FL
TITLE	
NAME	
STREET ADDRESS	
CITY-ST-ZIP	

13. ADDITIONS/CHANGES TO OFFICERS AND DIRECTORS IN 12

1.1 TITLE	<input type="checkbox"/> Change <input type="checkbox"/> Addition
1.2 NAME	
1.3 STREET ADDRESS	
1.4 CITY-ST-ZIP	
2.1 TITLE	<input type="checkbox"/> Change <input type="checkbox"/> Addition
2.2 NAME	
2.3 STREET ADDRESS	
2.4 CITY-ST-ZIP	
3.1 TITLE	<input type="checkbox"/> Change <input type="checkbox"/> Addition
3.2 NAME	
3.3 STREET ADDRESS	
3.4 CITY-ST-ZIP	
4.1 TITLE	<input type="checkbox"/> Change <input type="checkbox"/> Addition
4.2 NAME	
4.3 STREET ADDRESS	
4.4 CITY-ST-ZIP	
5.1 TITLE	<input type="checkbox"/> Change <input type="checkbox"/> Addition
5.2 NAME	
5.3 STREET ADDRESS	
5.4 CITY-ST-ZIP	
6.1 TITLE	<input type="checkbox"/> Change <input type="checkbox"/> Addition
6.2 NAME	
6.3 STREET ADDRESS	
6.4 CITY-ST-ZIP	

14. I do hereby certify that the information supplied with this filing is voluntarily furnished and does not qualify for the exemption stated in Section 110.07(3)(b), Florida Statutes. I further certify that the information indicated on this annual report or supplemental annual report is true and accurate and that my signature shall have the same legal effect as if made under oath; that I am an officer or director of the corporation or the receiver or trustee empowered to execute this report as required by Chapter 617, Florida Statutes; and that my name appears in Block 12 or Block 13 if changed, or on an attached page with an address.

SIGNATURE:

*Warren Whiting*

Warren Whiting

1-21-95

305 587 5470

SIGNATURE AND TYPED OR PRINTED NAME OF SIGNING OFFICER OR DIRECTOR

Date

Telephone Number



OFFICE OF THE

JACK STONE

## GENERAL SECRETARY

CHURCH OF THE NAZARENE · INTERNATIONAL HEADQUARTERS

April 20, 1992

Dr. Robert H. Spear, Jr.  
District Superintendent  
Southern Florida District Church of the Nazarene  
399 W. Palmetto Park Rd., Suite 104  
Boca Raton, FL 33429

Dear Dr. Spear, Jr.:

This letter is in response to your inquiry concerning the tax exempt status of the Church of the Nazarene.

The General Board of the Church of the Nazarene, which is the corporate vehicle of our denomination, enjoys federal tax exemption, and in some instances also, state and local tax exemption, contingent upon the federal ruling.

The General Board and any of its subordinate units are not required to file federal income tax returns so long as they retain their present tax exempt status, which is given them as described in Section 501 (c)(3) of the Internal Revenue Code. All churches of the Nazarene on the Southern Florida District, a part of the Church of the Nazarene, is a "subordinate" unit for this purpose.

I am enclosing a copy of a letter received from the Internal Revenue Service regarding the tax exemption of the church. This should give you sufficient evidence of the tax exempt status of the Church of the Nazarene.

Sincerely,

  
JACK STONE

cc

enclosure

**TAX STATUS AND REQUIREMENTS OF LOCAL CHURCHES  
CHURCH OF THE NAZARENE**

1. The General Board of the Church of the Nazarene (corporation name) and its subordinate units, including local churches, are tax exempt organizations, not subject to income tax, except on Unrelated Business Income.
2. Most contributions to the general funds of the Church of the Nazarene and its subordinate units, including local churches listed in the church directory are deductible for income tax purposes. Some contributions may not be deductible by individuals due to the nature of the contribution and the facts involved. Local legal counsel may be necessary to determine some questions relating to deductibility of some contributions.
3. Copies of the DETERMINATION LETTER indicating the Church of the Nazarene and its subordinate units are exempt for income tax purposes, and that contributions to this church are deductible are available from the Office of the General Secretary, 6401 The Paseo, Kansas City, MO 64131.
4. The Church of the Nazarene, including local churches, is exempt from Federal Unemployment Tax.
5. Local churches must obtain their federal identifying number and furnish this to banks and other payers of interest, dividends. To do this, obtain forms SS-4 from the local IRS service, (Rev. Rule 63-247, C.B. 1963-2, 612).
6. Churches must apply for their own identifying number on form SS-4 in order to comply with IRS requirements in filing annual wage statements for W-2; and to comply with IRS requirements (Rev. Proc. 72-41, 9/11/72) for all subordinate units under the IRS group ruling. The reports of the subordinate units are kept current annually by the General Secretary.
7. Churches which hire non-ordained employees (office secretary, custodians, etc.) and District Licensed laymen, must withhold income tax and FICA from their wages. See Circular E (obtainable from IRS) for complete details.
8. Churches need not withhold income tax or social security from ordained or district-licensed ministers, pastors, evangelists, and other clergy who perform full function of the ministry, including administering the sacraments. Such persons are considered self-employed for social security purposes and must file estimated tax returns and pay estimated taxes quarterly on form 1040ES. However, it is now possible for churches and/or ordained/district-licensed personnel to enter into a voluntary agreement to withhold income tax and make deposits for the ordained personnel, including the pastor. Such withholding must be deposited quarterly; reports (Form 941) must be made and a W-2 statement of wage given at year end. More detailed information can be secured from your local IRS.
9. Local churches which wish to obtain a bulk mail permit for non-profit organizations usually must have a copy of the DETERMINATION LETTER (paragraph 3) and verify tax exempt status. The Church of the Nazarene and its subordinate units are listed as tax exempt organizations in "IRS Cumulative List of Exempt Organizations Publication 78".

**JACK STONE**  
General Secretary

Revised 6-25-90

**Internal Revenue Service**

Washington, D. C. 20548

24 SEP 1971



General Board of the Church of the  
Nazarene  
6401 The Paseo  
Kansas City, Missouri 64131

Confidential

Date of original group exemption letter: July 17, 1963

Based on the information supplied, we note that the new subordinates you recently submitted for addition to your group exemption roster are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. This ruling supplements your original group exemption letter.

The new subordinates are not required to file a Form 1120 income tax return, or Form 990, Return of Organization Exempt from Income Tax. However, if they are subject to tax on unrelated business income under section 514 of the Code, they must file Form 990-B. They are not liable for Federal employment taxes. They are liable for social security taxes only if they have filed waiver of exemption certificates, as provided in the Federal Insurance Contributions Act. (Your District Director will be glad to tell you more about the latter policy.)

Does any deduct contributions to your new subordinates as provided by section 170 of the Code. Deposits, legacies, devises, transfers, or gifts to or for the use of the new subordinates are deductible for Federal estate and gift tax purposes under sections 2055, 2106, 2522 of the Code.

Each year within 15 days after the close of your annual accounting period, please send the following to the Philadelphia Service Center, 1500 Locust Walk, Philadelphia, Pennsylvania 19155, Attention: RM Broch.

1. A statement describing any changes during the year in the purposes, character, or method of operation of your sub-

2. Lists of the names, mailing addresses, including Postal ZIP Codes, and employer identification number of subordinates that during the year:

- a. changed names or addresses;
- b. were deleted from your roster; or
- c. were added to the roster.

An annotated directory of subordinates will not be accepted for this purpose.


3. For subordinates to be added attach

- a. a statement that the information upon which your present group exemption letter is based applies;
  - b. a statement that each has given you written authorization to add its name to the roster;
  - c. a list of those to which the Service previously issued exemption rulings or determination letters; and
  - d. a statement that none of the subordinates are private foundations as defined in section 509(a) of the Code.
4. If applicable, a statement that your group exemption roster did not change during the year.

Please be sure to enter your employer identification number on all your tax returns and in your correspondence with the Internal Revenue Service.

Thank you for your cooperation.

Sincerely yours,

  
Chief, Rulings Section  
Exempt Organizations Branch

This supplemental ruling is based on the information furnished in your letter of February 3, 1971 and is applicable to the year 1971.