CENTRAL PACIFIC DISTRICT
Guam ▪ Hawaii ▪ Northern California ▪ Nevada ▪ Utah
We exist to build Christ's Kingdom in the CPD and the world through the Alliance
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November 3, 2026

Dear CPD Pastors,

Over the past two weeks many of you have received the request to restate your church's Articles of Incorporation, and several of you have asked good, fair questions about it. I want to answer those questions for everyone at once, own my part in how this reached you, and make sure you have what you need to move forward.

1. Why wasn't this communicated earlier?

Honestly, because I dropped the ball. The National Office first asked that churches restate their Articles in Sue Close's email of May 27, 2026, and I didn't follow up with Shanon to make sure he was taking the lead on it. When Sue's reminder came in September, I forwarded it to him. We were heading into District Conference, so his work on it began after conference. That was my mistake. I didn't realize how much would be required of our churches. My attention was on conference details, and I let this slip. I'm truly sorry for the pressure this has put on you, your boards and your congregations, especially at this time of year. Please forgive me.

2. When did the National Office communicate this to the District?

- **November 12, 2025:** The National Office asked the District to restate its *own* Articles of Incorporation. That request was only about the District; it said nothing about our churches.
- **January 2026:** The IRS issued Revenue Procedure 2026-8, which tightened the rules for group exemptions. The District didn't receive any notice about this change at the time.
- **May 27, 2026:** The National Office first asked that local churches restate their Articles.
- **September 24, 2026:** The National Office sent a reminder, which I forwarded to Shanon on September 28.
- **October 15–17, 2026:** Notices went out to our churches.

3. Why wasn't this discussed at District Conference?

It should have been. Had I understood what was involved, I would gladly have made time at District Conference for an unhurried discussion, and arranged further training to help our churches walk through the process. Our churches needed time to hear the reasons, ask questions, and they didn't get that opportunity. That's my responsibility.

4. What is actually changing?

According to the National Office, the Restated Articles let the IRS see that each of our churches belongs in the C&MA group exemption, which is how most of our churches hold their 501(c)(3) status. In summary, the Restated Articles:

- identify the church as a member church of the C&MA, under its doctrine and Manual;
- name the District as an "Ecclesiastical Member" of the corporation;
- state that church property is held in trust under the Manual's existing reversion provisions;
- direct remaining assets to the District, then the C&MA, if the church were ever to dissolve;
- require the bylaws to conform to the Manual; and
- require the District's written approval for any future amendment to the Articles.

As the National Office put it:

> *"We understand why the request to amend the church's Articles may initially feel as though the C&MA is asking each church to give up something or accept a new level of denominational control. That is not the purpose of this process. The primary objective is to ensure that the relationship that already exists between a developing or accredited Alliance church, its District, and the C&MA is appropriately reflected in the church's corporate documents so that the C&MA can satisfy the IRS requirements associated with maintaining its group exemption."*
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> — Susan Close, Corporate and Legal Affairs Manager, The Christian and Missionary Alliance (National Office), "Important Update: Keeping the C&MA's IRS Group Exemption—Request to Restate Articles," letter to Central Pacific District churches, October 21, 2026

For your convenience, I've attached again the CPD FAQ Shanon prepared, which walks through each provision, along with the District's information sheet. I've also included the National Office's own FAQ, its Suggested Congregational Q&A, which you're welcome to adapt as you prepare your board and congregation.

5. How do we file with our state, and do we need a lawyer?

Each church needs a board vote, a congregational vote and a state filing:

- **Get your draft.** The District or the National Office provides Restated Articles prepared for your church and state.
- **Board approval.** Your governing board approves the Restated Articles.
- **Congregational meeting.** Call a special meeting to affirm them, giving notice as your bylaws require.
- **State filing.** In California, file online through the Secretary of State's site ("File Amendment") or by mail; churches incorporated before 1980 must file as "Amended in Full." In Utah, file online at secure.utah.gov/abr using your church's entity number. For Hawaii, Nevada and Guam, the National Office supplies state

instructions with your draft. Once your board and congregation have approved the Restated Articles, Shanon will be available to walk you through the state filing process and answer any questions you may have.
- **Send copies.** Send copies of everything you filed, plus the state's acceptance, to the District and the National Office.

The National Office has already drafted the Model Articles of Incorporation, and nothing they've sent says a lawyer is required. If your board would feel more at peace having one review it, that's completely reasonable. Shanon would also be glad to walk through the filing with you step by step.

6. Does this affect all accredited churches at this time?

No. Some accredited churches have voluntarily adopted the Restated Articles of Incorporation within the past several years. In many cases, those updated articles already satisfy the new IRS requirements, and therefore no further action is required at this time.

As a result, churches that have already met these requirements would not have received an email from Shanon containing the Restated Articles of Incorporation or requesting additional action. If your church did not receive such an email, it may be because your existing governing documents have already been reviewed and determined to be compliant with the current requirements.

Timing

The goal is to finish by December 31. The District needs confirmation by January 15, and the National Office must respond to the IRS by January 22, 2027. Churches not in compliance by then will be removed from the group exemption. I know a congregational meeting during the holidays is a real burden. If your church simply can't meet the December 31 target, please tell Shanon as early as possible. The National Office has said any extension would be only a couple of weeks.

I want to thank those of you who have already moved this forward so quickly, scheduling board meetings and calling congregational meetings. Your responsiveness is a real encouragement. And for those of you who are still taking time to work through questions with your leaders, that care matters too. We're here to walk alongside you.

If you have questions or would like help with any part of this process, please join us for a district Zoom call on **Monday, November 9, at 12:00 noon Pacific** (10:00 a.m. Hawaii; 1:00 p.m. Utah; 6:00 a.m. Tuesday, November 10, Guam). We'll walk through the process together and answer your questions. Board members and church leaders are welcome too. The Zoom link will be posted on the District website under Events. (https://cpdistrict.org/events/)

Shanon is leading this process for the District and is your best first contact for questions, documents and filing. You can reach him at Shanon@cpdistrict.org or 510-610-0680, and he's glad to join your board or congregational meeting by Zoom to help answer questions. I want to support you in every way I can as well, so please don't hesitate to reach out to either of us.

Thank you for your faithful leadership, and for extending me grace in this.

Praying for you and your congregations,



Rob Douglas
District Superintendent, Central Pacific District

The following documents are available on our website:

Attachment A: Restated Articles of Incorporation — Information for CPD Churches

Attachment B: National Office FAQ — Suggested Congregational Q&A

From the C&MA National Office (sent by Sue Close with her October 21, 2026 letter).

Attachment C: CPD FAQ — Revenue Procedure 2026-8 and Restated Articles

Prepared by Shanon Lee; sent to district pastors October 22, 2026.