**Background information on Incorporation**

The Radio Church of God was an unincorporated voluntary association based in Eugene, Oregon. It was incorporated in March 1946 in California for the first time.

The information below provides further insights:

**Herbert W Armstrong wrote in the *Ministerial Bulletin*, 13 January 1976:**

"About thirty years ago ... the membership of the church and I incorporated the church. It had never been incorporated before." (p. 4)

**“Congress of Leading Ministers,” *Worldwide News*, 6 March 1981, p. 8:**

"We have here the Church, an organized spiritual organism but unincorporated. Now this is not the corporation, or the corporation sole. This is just the Church as God has organized it. As for "The Worldwide Church of God, Inc., a California Corporation", do you realize that most of you are not members of that corporation at all? The members are the officers that sign the corporation papers. "

**Just What is the Church? (Sermon by Herbert W Armstrong, 1970):**

"Now I have shown that the true Church of God is NOT a human organization or corporation, but a spiritual organism, composed of all who have and are being led by the Holy Spirit of God abiding in them. Yet the Church is ORGANIZED… "

"But is the corporation the Church?

IT IS NOT! The Church existed as a spiritual organism, organized as CHRIST organized it (NOT organized on any human plan), and it carried on the SAME Work of God.

What about incorporating according to the civil laws of man? The answer is: **God instructs His Church to be subject to the powers of man's government over him.**

When — in our time — the Work of God was small there was no need of being incorporated. This Work was NOT incorporated until it became necessary in order to deal with the world in carrying out the Commission to go to the world with Christ's Gospel. The Work has grown worldwide and very large, and human governmental laws would not allow it to function without incorporating.”