

# Management for Non-profit organization

## 비영리단체 설립 및 AI도구를 활용한 Grant 나레이션 작성

Information Center for Mission and Ministry

Fall 2025

Date & Time: Sat 1:00 PM, (11월 8일)

Professor : Re. Dr. 제임스 구 (James Koo) 교수

Tel : 714-514-4533

E-mail : [dr.jameskoo@yahoo.com](mailto:dr.jameskoo@yahoo.com)

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## 주요 강의 내용

- 1.비영리 단체의 의미와 혜택
- 2.비영리 단체의 설립절차와 신청
- 3.IRS 및 California Tax Exempt 신청
- 4.그랜트 신청 절차와 참고 자료
- 5. AI 도구를 활용한 그랜트 나레이션 작성
- 6.질문과 응답

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## Tax Exempt(세금면제)

- Tax Exempt(세금면제)을 제도는 IRS Code section 501(c)(3)에 의해서 미 연방 세금 보고(Federal income tax)로부터 면제(Exempt)를 받음
- 세금 감면을 받을 수 있는 기부금(Tax-deductible charitable contribution)을 받을 수 있는 혜택(Benefits)을 가지는 지위(Status)이다.
- IRS Publication 4220, Applying for 501(c)(3) Tax Exempt Status

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## NPO 법인 설립

- 캘리포니아 회사 코드 (California Corporations Code section)5000
- 종교(religious), 자선(charitable), 사회(social), 교육(educational), 휴양(recreational) 혹은 비슷한 목적들(similar purposes)
- 비영리 (Non-profit), 비주식(Non-stock)회사 설립

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## NPO 법인 정보 검색

**Business Search**

The California Business Search provides access to available information for **corporations, limited liability companies and limited partnerships** of record with the California Secretary of State, with **free PDF copies** of over 17 million imaged business entity documents, including the most recent imaged Statements of Information filed for Corporations and Limited Liability Companies.

Currently, information for Limited Liability Partnerships (e.g. law firms, architecture firms, engineering firms, public accountancy firms, and land survey firms), General Partnerships, and other entity types are **not contained** in the California Business Search. If you wish to obtain information about LLPs and GPs, submit a Business Entities Order paper form to request copies of filings for these entity types. Note: This search is not intended to serve as a name reservation search. To reserve an entity name, select Forms on the left panel and select Entity Name Reservation ? Corporation, LLC, LP.

**Basic Search**

- A basic search can be performed using an entity name or entity number. When conducting a search by an entity number, where applicable, **remove "C"** from the entity number. Note, a **basic search** will search **only ACTIVE entities** (Corporations, Limited Liability Companies, Limited Partnerships, Cooperatives, Name Reservations, Foreign Name Reservations, Unincorporated Common Interest Developments, and Out of State Associations). The basic search performs a contains ("keyword") search. The Advanced search allows for a "starts with" filter. To search entities that have a status other than active or to refine search criteria, use the **Advanced** search feature.

**Advanced Search**

- An Advanced search is required when searching for publicly traded disclosure information or a status other than active.
- An Advanced search allows for searching by specific entity types (e.g., Nonprofit Mutual Benefit Corporation) or by entity groups (e.g., All Corporations) as well as searching by "begins with" specific search criteria.

**Disclaimer:** Search results are limited to the 500 entities closest matching the entered search criteria. If your desired search result is not found within the 500 entities provided, please refine the search criteria using the Advanced search function for additional results/entities. The California Business Search is updated as documents are approved. The data provided is not a complete or certified record.

Although every attempt has been made to ensure that the information contained in the database is accurate, the Secretary of State's office is not responsible for any loss, consequence, or damage resulting directly or indirectly from reliance on the accuracy, reliability, or timeliness of the information that is provided. All such information is provided "as is." To order certified copies or certificates of status, (1) locate an entity using the search; (2) select Request Certificate in the right-hand detail drawer; and (3) complete your request online.

Search by name or file number

Advanced

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## NPO 법인 설립 신청

- 법인규약(Articles of Incorporation) 등록 신청은 모든 비영리 기관이 신청을 해야 한다.
- Corporation in California, you must file Articles of Incorporation with the California Secretary of State.

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# NPO 법인 설립 신청

**RELIGIOUS SAMPLE**

**ARTICLES OF INCORPORATION**

I

The name of the corporation is \_\_\_\_\_ *[NAME OF CORPORATION]* \_\_\_\_\_

II

A. This corporation is a Religious Corporation and is not organized for the private gain of any person. It is organized under the Nonprofit Religious Corporation Law exclusively for religious purposes.

B. The specific purpose of this corporation is to \_\_\_\_\_  
\_\_\_\_\_

III

The name and address in the State of California of this corporation's initial agent for service of process is:

Name \_\_\_\_\_  
Address \_\_\_\_\_  
City \_\_\_\_\_ State CALIFORNIA Zip Code \_\_\_\_\_

IV

A. This corporation is organized and operated exclusively for religious purposes within the meaning of Internal Revenue Code section 501(c)(3).

B. No substantial part of the activities of this corporation shall consist of carrying on propaganda, or otherwise attempting to influence legislation, and the corporation shall not participate or intervene in any political campaign (including the publishing or distribution of statements) on behalf of any candidate for public office.

V

The property of this corporation is irrevocably dedicated to religious purposes and no part of the net income or assets of this corporation shall ever inure to the benefit of any director, officer or member thereof or to the benefit of any private person. Upon the dissolution or winding up of the corporation, its assets remaining after payment or satisfaction for payment of all debts and liabilities of the

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# NPO 정보 변경 및 업데이트

- 이름 변경
- 대표 변경
- 주소 변경
- 사업 및 활동 변경
- 마감

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# NPO 정보 SI-100

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## Employer Identification Number (EIN)신청

### Form SS-4 Application for Employer Identification Number

- 무료전화 Toll-Free Telephone Service
- FAX신청
- 우편신청(Apply By Mail)
- 인터넷 신청 (Internet EIN application)

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## 은행 계좌 오픈 (Bank Account Open)

1. 법인정관(Articles of Incorporation)
2. 법인정보현황(Statement of information)
3. EIN number
4. 최초 의사회 회의록(Minutes of First Meeting of Board of Directors)

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## IRS Tax Exempt 등록

IRS 신청 - Form 1023

- (1) Articles of Incorporation(법인 규약)
- (2) State filing certification(주 등록 증명)
- (3) Bylaws(정관)
- (4) Narrative Activities(법인에 대한 설명)

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# IRS Tax Exempt 등록

Form **1023**  
 (Rev. December 2017)  
 Department of the Treasury  
 Internal Revenue Service

**Application for Recognition of Exemption  
 Under Section 501(c)(3) of the Internal Revenue Code**  
 Do not enter social security numbers on this form as it may be made public.  
 Go to [www.irs.gov/Form1023](http://www.irs.gov/Form1023) for instructions and the latest information.

OMB No. 1545-0056  
 Note: If exempt status is approved, this application will be open for public inspection.

Use the instructions to complete this application and for a definition of all bold items. For additional help, call IRS Exempt Organizations Customer Account Services toll-free at 1-877-829-5500. Visit our website at [www.irs.gov](http://www.irs.gov) for forms and publications. If the required information and documents are not submitted with payment of the appropriate user fee, the application may be returned to you.

Attach additional sheets to this application if you need more space to answer fully. Put your name and EIN on each sheet and identify each answer by Part and line number. Complete Parts I - XI of Form 1023 and submit only those Schedules (A through H) that apply to you.

**Part I Identification of Applicant**

<b>1</b> Full name of organization (exactly as it appears in your organizing document)	<b>2</b> c/o Name (if applicable)
<b>3</b> Mailing address (Number and street) (see instructions)	<b>4</b> Employer Identification Number (EIN)
Room/Suite	
City or town, state or country, and ZIP + 4	<b>5</b> Month the annual accounting period ends (01 - 12)
<b>6</b> Primary contact (officer, director, trustee, or authorized representative)	
<b>a</b> Name:	<b>b</b> Phone:
	<b>c</b> Fax: (optional)
<b>7</b> Are you represented by an authorized representative, such as an attorney or accountant? If "Yes," provide the authorized representative's name, and the name and address of the authorized representative's firm. Include a completed Form 2848, Power of Attorney and Declaration of Representative, with your application if you would like us to communicate with your representative.	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>8</b> Was a person who is not one of your officers, directors, trustees, employees, or an authorized representative listed in line 7, paid, or promised payment, to help plan, manage, or advise you about the structure or activities of your organization, or about your financial or tax matters? If "Yes," provide the person's name, the name and address of the person's firm, the amounts paid or promised to be paid, and describe that person's role.	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>9a</b> Organization's website:	
<b>b</b> Organization's email: (optional)	
<b>10</b> Certain organizations are not required to file an information return (Form 990 or Form 990-EZ). If you are granted tax-exemption, are you claiming to be excused from filing Form 990 or Form 990-EZ? If "Yes," explain. See the instructions for a description of organizations not required to file Form 990 or Form 990-EZ.	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>11</b> Date incorporated if a corporation, or formed, if other than a corporation. (MM/DD/YYYY)	7 / 7
<b>12</b> Were you formed under the laws of a foreign country? If "Yes," state the country.	<input type="checkbox"/> Yes <input type="checkbox"/> No

For Paperwork Reduction Act Notice, see instructions. Cat. No. 17139K Form **1023** (Rev. 12-2017)

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# IRS Tax Exempt 등록

https://pay.gov/public/home

Pay.gov

Sign In | Create an Account

Find Forms, Agencies Search MAKE A PAYMENT FIND AN AGENCY ONLINE HELP

**Welcome to Pay.gov**

Pay.gov is the convenient and fast way to make secure electronic payments to Federal Government Agencies. Many common forms of payment are accepted, including credit cards, debit cards, and direct debit.

Click on a link below or use the search box above to get started.

**MAKE A PAYMENT**

**I NEED TO PAY**

Select one of the options below to see a list of forms and agencies that fall into that category.

- ★ LOAN PAYMENT
- ★ MEDICAL EXPENSE

**COMMON PAYMENTS**

Pay.gov processes payments for hundreds of Federal government agencies, the most common of which are listed below.

DEPARTMENT OF VETERANS AFFAIRS

- ▶ VA Medical Care Copayment

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## Tax Exempt 관련 정보

- IRS-Tax Exempt Organization Search
- <https://apps.irs.gov/app/eos/>

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## Federal Determination Letter

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

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# CA Tax Exempt 등록

- CA 신청- FTB 3500A
- 구비서류
  - CA FTB 3500A Submission of Exemption Request 양식 서류
  - IRS로 부터 받은 편지 (Federal Determination Letter) 사본

# CA 신청- FTB 3500A

**Submission of Exemption Request** CALIFORNIA FORM 3500A  
 Exemption Based on Internal Revenue Code (IRC) Section 501(c)(2) Federal Determination Letter

Enclose a copy of the Federal Determination Letter.  
 Or include the Secretary of State's return.

Name of organization as shown in the filing document \_\_\_\_\_  
 Address (include room or P.O. box) \_\_\_\_\_  
 City \_\_\_\_\_ State \_\_\_\_\_ ZIP Code \_\_\_\_\_  
 Name of representative to contact regarding additional requirements or information \_\_\_\_\_  
 Representative's mailing address (include room or P.O. box) \_\_\_\_\_  
 Title \_\_\_\_\_ State \_\_\_\_\_ ZIP Code \_\_\_\_\_

**Part I - Purpose and Activity**  
 1. Check the organization's primary purpose and activity as allowed in the federal determination letter:  
 Charitable  Educational  Religious  Testing for public safety  School  
 Library  Hospital  Medical center  Qualified sports organization  
 Scientific or literary  Church  Prevent cruelty to children or animals

**Part II - Entity Information**  
 2. Entity type (check applicable box):  Corporation  Association  Trust  Foreign corporation (State of incorporation)  
 3. Does the IRS consider the organization a private foundation?  Yes  No  
 4. When did the organization establish, incorporate, organize, or conduct business in California? \_\_\_\_\_  
 5. Provide gross receipts for the current year and the three immediately preceding taxable years in existence. Gross receipts are defined as the total amounts the organization received from all sources during its annual account period (at least 12 months) and exclude any credits or expenses. If the organization has been in existence for less than one year, provide the projected amount of gross receipts for the entire year.

Current Year or Projected Gross Receipts	Gross Receipts for the three immediately preceding taxable years:
From: _____ To: _____	From: _____ To: _____
From: _____ To: _____	From: _____ To: _____
From: _____ To: _____	From: _____ To: _____

6. Has the IRS ever suspended, revoked, or annulled the organization?  Yes  No  
 If "Yes," explain: \_\_\_\_\_

**Part III - Group Exemption, Non-Resident**  
 7. Is the organization applying for a group exemption?  Yes  No  
 If "Yes," attach the federal group determination letter and a list of all California subsidiaries. Include each subsidiary's name, corporation number, EIN, and address.

Mail form FTB 3500A and a copy of the federal determination letter to:  
 EXEMPT ORGANIZATIONS UNIT, MS F-120, FRANCHISE TAX BOARD, PO BOX 1280, RANCHO CORDOVA, CA 95741-1280

Under penalties of perjury, I declare I have examined this return before for exemption based on the IRC Section 501(c)(2) Federal Determination Letter, and to the best of my knowledge and belief, it is true, correct, and complete.

DATE \_\_\_\_\_ SIGNATURE OF OFFICER OR REPRESENTATIVE \_\_\_\_\_ TITLE \_\_\_\_\_

8091113 FTB 3500A 01 2011

## Tax Exempt 기관의 의무(Responsibilities)

- 1. 레코드 보관(Recordkeeping)
- 2. 등록 및 보고(Filing Requirements)
  - 연간 정보 보고(Annual Information Returns) : Form 990
  - 연간 전자고지(Annual Electronic Notice) : Form 990N, Electronic Notice (e-Postcard)
- 비 관련 수입 세금(Unrelated Business Income Tax) : Form 990-T, Form 990-W

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## 정보 공개 (Disclosure Requirements)

- Public Inspection of Exemption Applications and Returns
- Section 501(c)(3) 세금 면제 기관의 Application (Form 1023)과 최근 3년간의 연간 정보 보고(Form 990 or Form 990-EZ) 정보는 법적 공개된다.

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## 정보 공개

### (Disclosure Requirements)

- Charitable Contributions— Substantiation and Disclosure
- 자선 기부금에 대한 기록(Documenting charitable contributions)을 보유
- 미 연방법(The federal tax law)은 다음의 2가지 일반발표(Two general disclosure rules)을 적용한다.

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## 정보 공개

### (Disclosure Requirements)

- (1)기부자(Donor)는 연방 세금 신고(Federal income tax return)에 기부금(Charitable contribution)항목에 한번에 \$250 이상을 기부할 경우 기부처(charity)로부터 서면 수취증명(Written acknowledgment)
- (2)자선단체(Charitable organization)는 \$75이 넘는 기부, 상품, 서비스에 대해서 기부자에게 서면 명세(Written disclosure)를 제공해야 한다.

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## California Tax Exempt

- Form 199, California Exempt Organization Annual Information Return.
- FTB 199N, Annual Electronic Filing Requirement for Small Exempt Organizations, (California e-Postcard) Website: [ftb.ca.gov](http://ftb.ca.gov)
- Form 109, California Exempt Organization Business Income Tax Return.

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## California Franchise Tax Board (FTB)와 Exemption

- California Franchise Tax Board (FTB)는 비영리 단체의 Exemption과 관련한 업무를 관장하는 기관으로 Exemption Application 등록과 연간 보고를 관장한다.
- FTB Charities 및 Nonprofits 정보는 홈페이지
- <https://www.ftb.ca.gov/businesses/Exempt-organizations/index.shtml>

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## Reinstating Tax-Exempt 회복

- Determine the Reason for Revocation
- Reapplying for Tax-Exempt Status
- Streamlined Retroactive Reinstatement
- Reasonable Cause Statement
- Avoid being Automatically Revoked

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## 그랜트 신청 절차와 참고 자료

- Government Grants – Federal, state, or local funding for eligible non-profits.
- Foundation Grants – Offered by private or family foundations with specific focus areas.
- Corporate Grants – Funding through a company's charitable giving or CSR program.
- Community Grants – Local agencies and civic groups supporting community improvement

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## Typical components of a grant proposal

- Executive Summary / Cover Letter
- Statement of Need (Problem Statement)
- Program Description / Project Plan
- Goals and Objectives
- Budget and Justification
- Evaluation and Outcomes
- Organization Background
- Sustainability Plan

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## 그랜트 신청 절차와 참고 자료

- Grants.gov (<https://www.grants.gov>)
- California Grants Portal (<https://www.grants.ca.gov>)
- GrantWatch.com (<https://www.grantwatch.com>)
- Grants Office (<https://www.grantsoffice.com>)

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## Organizational Documents

- 1. IRS Determination Letter
- 2. Articles of Incorporation
- 3. Bylaws
- 4. Board of Directors List
- 5. EIN Verification Letter (IRS Form SS-4)
- 6. State Business Registration/Good Standing Certificate
- 7. Organizational Chart

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## Financial Documents

- 1. IRS Form 990 or 990-EZ
- 2. Audited Financial Statements
- 3. Current Year Operating Budget
- 4. Program or Project Budget
- 5. Bank Verification Letter
- 6. List of Major Funders or Donors

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## Program Documents

- 1. Mission and Vision Statement
- 2. Needs Assessment or Community Data
- 3. Program Description / Narrative
- 4. Logic Model or Theory of Change
- 5. Implementation Timeline
- 6. Partnership Letters or MOUs
- 7. Evaluation Tools or Metrics

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## Administrative & Supporting Documents

- 1. Board Resolution Authorizing Grant Application
- 2. Non-Discrimination Policy Statement
- 3. Conflict of Interest Policy
- 4. Insurance Certificates
- 5. Key Staff Résumés or Bios
- 6. Letters of Support or Endorsement
- 7. Marketing or Outreach Materials

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# Quick Books 를 활용한 재정관리

Global Vision University

## 비영리 단체 회계 담당자를 위한 QUICK BOOKS 및 회계 CERTIFICATE 과정

- ✓ 비영리 단체 행정/재정 담당자
- ✓ Quick Books를 중심으로 회계 기초부터 북키핑, 급여, 재무제표 및 세금 보고
- ✓ 형식: 4과목, 각 8주 과정 (총 32주, 대면 및 zoom, 통신)

### CONTACT US

VISIT OUR WEBSITE

 [globalvision.university](https://globalvision.university)

CONTACT

 949-667-0264  
714-393-4595 (Text)



# 비영리 회계 및 세금보고 수료생 인턴과정 소개

Global Vision University



## 비영리 단체 무료 QUICK BOOKS ONLINE 회계 지원 이벤트!

단체/사업체의 회계 정리를 한층 더 체계적으로 관리해보시길 바랍니다.  
비영리 단체의 투명한 재정 관리를 위한 실질적 지원!  
전문적이고 투명한 회계 시스템을 구축지원

- ✓ Quick Books 회계 및 Tax Certificate 강좌를 수료한 학생들의 인턴십 프로그램
- ✓ Quick Books를 활용한 기본 회계 장부 정리, 거래 내역 입력 및 분류, 보고서 출력 및 기초 재무관리, 세금보고 준비 및 컨설팅 제공
- ✓대면 강의 및 zoom, 통신, LMS 지원
- ✓선착순 접수 및 인턴 모집



### CONTACT US

VISIT OUR WEBSITE

 <https://globalvision.university>  
<https://churchhomepage.org>

CONTACT

 949-667-0264, 714-393-4595 (문자 가능)  
코디네이터 925-787-6208 (문자 가능)  
[icmm@churchhomepage.org](mailto:icmm@churchhomepage.org)

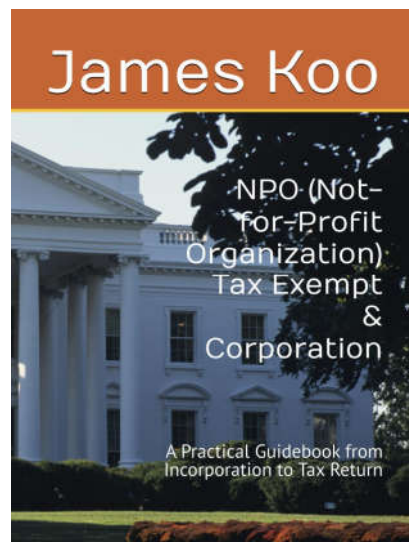
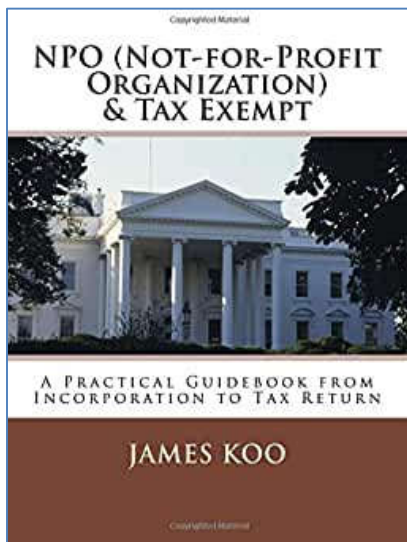


## 질문과 응답

- 비영리 단체 설립 및 혜택
- IRS 및 California Tax Exempt 신청
- 비영리 단체 세무 및 회계
- 그랜트 신청 절차
- AI 도구를 활용
- 기타 질문

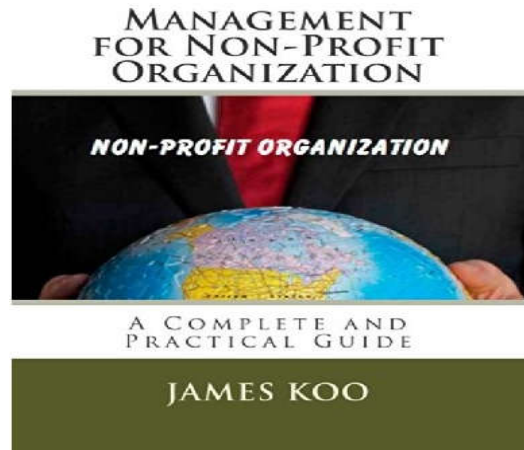
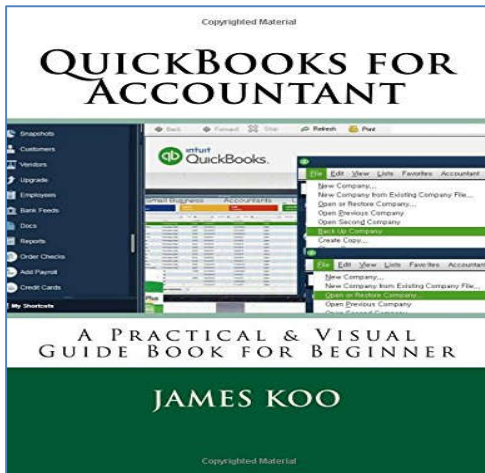
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## 참고 서적



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## 참고 서적



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## ICMM 소개

- 비영리 선교법인 ICMM(Information Center for Mission & Ministry 선교와 목회를 위한 정보센터)는 선교 사역과 함께 새로운 선교 접근 방식인 BAM (Business As Mission)에 대한 이론과 실제 사례 연구를 수행과 경영 및 IT분야의 세미나 등을 통해서 다양한 선교 자원의 동원과 협력, 전문인 사역자 양성 등에 힘쓰고 있다.
- 특히 매 분기마다 비영리단체 설립과 운영, 세무, 회계에 대한 정규적인 세미나와 강의와 함께 비즈니스 전문인 선교포럼을 개최하고 있다.

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## 주요 세미나 및 강의

- 비영리 단체 설립 및 운영 강좌
- 비영리 단체 세금 보고 강의
- 비영리 단체, 교회, 기업 회계 담당자를 위한 퀵북(QuickBooks) 강좌
- 유학생 및 신학생 세금 보고 강좌
- 크리스천 CEO Business School
- 비즈니스선교(Business as Mission)세미나

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## 컨설팅 및 조언 서비스

- 비영리 단체 설립 Consulting 서비스
- 퀵북 회계 Consulting 서비스
- 비영리 단체 세금 보고 서비스
- 개인, 유학생 및 신학생 세금 보고 서비스
- 후원자 관리 시스템 지원 및 서비스
- 비영리 단체 홈페이지 구축 지원 서비스
- 기타 컨설팅 및 조언

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## ICMM 연락처

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- Information Center for Mission & Ministry
- 선교와 목회를 위한 정보센터
- Tel: 714-393-4595(문자 가능)
- <http://www.churchhomepage.org>
- [icmm@churchhomepage.org](mailto:icmm@churchhomepage.org)

