

Lawful/Legal Informative Reference for the
Lawful Operation of a 508(c)(1)(a)
Ecclesiastical Assembly

What is a 508(c)(1)(a) Ecclesiastical Assembly?

A Lawful & Legal Review

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DISCLAIMER:

Be advised, we do NOT condone or suggest starting a Ministry for the purpose of merely avoiding taxes or hiding assets. If you are a U.S. citizen then you MUST pay your taxes. If you are a state of the Union Citizen, 8 USC 1101 (a)(21) [and you can prove it] then you are outside of Federal Territory and not obliged to. Just like asking the question, does a Non U.S. foreign citizen have to pay the U.S. taxes? Why would they? We believe God would not look on not paying taxes well, nor would the Corporate United States [Title 28 Section 3002]. Jesus himself said render unto Caesar what is Caesar's, but render unto GOD what is GOD's. He was giving a jurisdictional education. But if you want to organize a Ministry in an alternative way to serve your purpose and help mankind without the shackles of government control, this is something to study and pray on. By reading onward you are hereby acknowledging that our Self-Supporting Ministry (SSM) is Non-Domestic without United States [Title 28 Section 3002] in the private. Our SSM is a private/un-incorporated membership association known as a church ministry/social platform wholly managed by our SSM leadership and we do NOT practice law or give legal advice. Our SSM reminds the people to obtain proper legal/lawful counsel to determine the best approach for each specific situation. All information on this document is made available for educational purposes only. Our SSM does not always agree with any or all of the information and is not responsible for how people use it. Each individual/person/people reader of this document must do their own study and make their own decisions, if and how any of the information on this document might help them with their issues, and consult with a lawyer or BAR carded attorney or private counsel if advice is needed. Our SSM reserves ALL of our Rights under GOD, without Prejudice, and without Recourse.

What is Title 26 U.S. Code § 508(c)(1)(a) FBO?

The 508(c)(1)(a) Faith Based Organization (“FBO”) is a religious, not-for-profit, mandatory tax excepted organization. The 508(c)(1)(a) FBO is separate and distinct from a 501(c)(3) charity and unincorporated FBO’s. The 508(c)(1)(a) is applicable in all 50 states and recognized internationally under the Hague Convention of the United Nations Charter.

Since its inception in 1954 with the Johnson Amendment, the 501(c)(3) has been promoted and advertised by many as the only option to organizing a FBO. This is fatally incorrect. Federal law, IRS publications, and court cases all confirm and establish the rights and protection of the 508(c)(1)(a) FBO.

The 508(c)(1)(a) FBO enjoys a “mandatory exception” from all the restrictions a 501(c)(3) FBO has including free speech restrictions, IRS reporting requirements, rules and regulations that the IRS may from time to time prescribe and providing testimony under oath.

IRS Publications

Publication 557 under “Other Section 501(c)(3) Organizations states....”Although a church, its integrated auxiliaries, or a convention or association of *churches is not required to file Form 1023 to be exempt* from federal income tax or to receive tax deductible contributions, the organization (church) may find it advantages to obtain recognition of exemption.” In other words, churches, integrated auxiliaries, and association of churches do not have to apply to be tax exempt from the IRS.

Publication 526 Charitable Contributions states...”You can deduct your contributions only if you make them to a qualified organization. To become a qualified organization most organizations *other than churches* and governments, as described below, must apply to the IRS.”

Examples. The following list gives some examples of qualified organizations: Churches, a convention or association of churches, temples, synagogues, mosques, and other religious organizations.”

Form 1023 Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code. Instructions for Form 1023 states bottom right of page one... “*Form 1023 not necessary.* The following types of organizations may be considered tax exempt under section 501(c)(3) even if they do not file Form 1023. Churches...Integrated auxiliaries of churches and conventions or associations of churches.”

First Amendment

Amendment I

Congress shall make no law respecting an establishment of religion, or prohibiting the free exercise thereof; or abridging the freedom of speech, or of the press; or the right of the people peaceably to assemble, and to petition the government for a redress of grievances.

26 U.S. Code § 508

- Special rules with respect to section 501(c)(3) organizations

Current through Pub. L. 114-38. (See [Public Laws for the current Congress.](#))

(a) NEW ORGANIZATIONS MUST NOTIFY SECRETARY THAT THEY ARE APPLYING FOR RECOGNITION OF SECTION

501(c)(3) STATUS Except as provided in subsection (c), an organization organized after October 9, 1969, shall not be treated as an organization described in section 501(c)(3)—

- (1)** unless it has given notice to the Secretary in such manner as the Secretary may by regulations prescribe, that it is applying for recognition of such status, or
- (2)** for any period before the giving of such notice, if such notice is given after the time prescribed by the Secretary by regulations for giving notice under this subsection.

(b) PRESUMPTION THAT ORGANIZATIONS ARE PRIVATE FOUNDATIONS

Except as provided in subsection (c), any organization (including an organization in existence on October 9, 1969) which is described in section 501(c)(3) and which does not notify the Secretary, at such time and in such manner as the Secretary may by regulations prescribe, that it is not a private foundation shall be presumed to be a private foundation.

(c) EXCEPTIONS

(1) MANDATORY EXCEPTIONS Subsections (a) and (b) shall not apply to—

(A) churches, their integrated auxiliaries, and conventions or associations of churches, or

(B) any organization which is not a private foundation (as defined in section 509(a)) and the gross receipts of which in each taxable year are normally not more than \$5,000.

(2) EXCEPTIONS BY REGULATIONS The Secretary may by regulations exempt (to the extent and subject to such conditions as may be prescribed in such regulations) from the provisions of subsection (a) or (b) or both—

(A) educational organizations described in section 170(b)(1)(A)(ii), and

(B) any other class of organizations with respect to which the Secretary determines that full compliance with the provisions of subsections (a) and (b) is not necessary to the efficient administration of the provisions of this title relating to private foundations.

(d) DISALLOWANCE OF CERTAIN CHARITABLE, ETC., DEDUCTIONS

(1) GIFT OR BEQUEST TO ORGANIZATIONS SUBJECT TO SECTION 507(c) TAX No gift or bequest made to an organization upon which the tax provided by section 507(c) has been imposed shall be allowed as a deduction under section 170, 545(b)(2), 642(c), 2055, 2106(a)(2), or 2522, if such gift or bequest is made—

(A) by any person after notification is made under section 507(a), or

(B) by a substantial contributor (as defined in section 507(d)(2)) in his taxable year which includes the first day on which action is taken by such organization which culminates in the imposition of tax under section 507(c) and any subsequent taxable year.

(2) GIFT OR BEQUEST TO TAXABLE PRIVATE FOUNDATION, SECTION 4947 TRUST, ETC. No gift or bequest made to an organization shall be allowed as a deduction under section 170, 545(b)(2), 642(c), 2055, 2106(a)(2), or 2522, if such gift or bequest is made—

(A) to a private foundation or a trust described in section 4947 in a taxable year for which it fails to meet the requirements of subsection (e) (determined without regard to subsection (e)(2)), or

(B) to any organization in a period for which it is not treated as an organization described in section 501(c)(3) by reason of subsection (a).

(3) EXCEPTION

Paragraph (1) shall not apply if the entire amount of the unpaid portion of the tax imposed by section 507(c) is abated by the Secretary under section 507(g).

(e) GOVERNING INSTRUMENTS

(1) GENERAL RULE A private foundation shall not be exempt from taxation under section 501(a) unless its governing instrument includes provisions the effects of which are—

(A) to require its income for each taxable year to be distributed at such time and in such manner as not to subject the foundation to tax under section 4942, and

(B) to prohibit the foundation from engaging in any act of self-dealing (as defined in section 4941(d)), from retaining any excess business holdings (as defined in section 4943(c)), from making any investments in such manner as to subject the foundation to tax under section 4944, and from making any taxable expenditures (as defined in section 4945(d)).

(2) SPECIAL RULES FOR EXISTING PRIVATE FOUNDATIONS In the case of any organization organized before January 1, 1970, paragraph (1) shall not apply—

(A) to any period after December 31, 1971, during the pendency of any judicial proceeding begun before January 1, 1972, by the private foundation which is necessary to reform, or to excuse such foundation from compliance with, its governing instrument or any other instrument in order to meet the requirements of paragraph (1), and

(B) to any period after the termination of any judicial proceeding described in subparagraph (A) during which its governing instrument or any other instrument does not permit it to meet the requirements of paragraph (1).

(f) ADDITIONAL PROVISIONS RELATING TO SPONSORING ORGANIZATIONS

A sponsoring organization (as defined in section 4966(d)(1)) shall give notice to the Secretary (in such manner as the Secretary may provide) whether such organization maintains or intends to maintain donor advised funds (as defined in section 4966(d)(2)) and the manner in which such organization plans to operate such funds.

(Added Pub. L. 91-172, title I, § 101(a), Dec. 30, 1969, 83 Stat. 494; amended Pub. L. 94-455, title XIX, § 1901(a)(71), (b)(8)(E), 1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1776, 1794, 1834; Pub. L. 108-357, title IV, § 413(c)(30), Oct. 22, 2004, 118 Stat. 1509; Pub. L. 109-280, title XII, § 1235(b)(1), Aug. 17, 2006, 120 Stat. 1101.)

26 U.S. Code § 6033

- Returns by exempt organizations

Current through Pub. L. 114-38. (See [Public Laws for the current Congress.](#))

(a) ORGANIZATIONS REQUIRED TO FILE

(1) IN GENERAL

Except as provided in paragraph (3), every organization exempt from taxation under section 501(a) shall file an annual return, stating specifically the items of gross income, receipts, and disbursements, and such other information for the purpose of carrying out the internal revenue laws as the Secretary may by forms or regulations prescribe, and shall keep such records, render under oath such statements, make such other returns, and comply with such rules and regulations as the Secretary may from time to time prescribe; except that, in the discretion of the Secretary, any organization described in section 401(a) may be relieved from stating in its return any information which is reported in returns filed by the employer which established such organization.

(2) BEING A PARTY TO CERTAIN REPORTABLE TRANSACTIONS

Every tax-exempt entity described in section 4965(c) shall file (in such form and manner and at such time as determined by the Secretary) a disclosure of—

- (A)** such entity's being a party to any prohibited tax shelter transaction (as defined in section 4965(e)), and
- (B)** the identity of any other party to such transaction which is known by such tax-exempt entity.

(3) EXCEPTIONS FROM FILING

(A) Mandatory exceptions Paragraph (1) shall not apply to—

- (i)** churches, their integrated auxiliaries, and conventions or associations of churches,
- (ii)** any organization (other than a private foundation, as defined in section 509(a)) described in subparagraph (C), the gross receipts of which in each taxable year are normally not more than \$5,000, or
- (iii)** the exclusively religious activities of any religious order.

(B) Discretionary exceptions

The Secretary may relieve any organization required under paragraph (1) (other than an organization described in section 509(a)(3)) to file an information return from filing such a return where he determines that such filing is not necessary to the efficient administration of the internal revenue laws.

(C) Certain organizations The organizations referred to in subparagraph (A)(ii) are—

- (i)** a religious organization described in section 501(c)(3);
- (ii)** an educational organization described in section 170(b)(1)(A)(ii);
- (iii)** a charitable organization, or an organization for the prevention of cruelty to children or animals, described in section 501(c)(3), if such organization is supported, in whole or in part, by funds contributed by the United States or any State or political subdivision thereof, or is primarily supported by contributions of the general public;
- (iv)** an organization described in section 501(c)(3), if such organization is operated, supervised, or controlled by or in connection with a religious organization described in clause (i);
- (v)** an organization described in section 501(c)(8); and

(vi) an organization described in section 501(c)(1), if such organization is a corporation wholly owned by the United States or any agency or instrumentality thereof, or a wholly-owned subsidiary of such a corporation.

(b) CERTAIN ORGANIZATIONS DESCRIBED IN SECTION 501(c)(3) Every organization described in section 501(c)(3) which is subject to the requirements of subsection (a) shall furnish annually information, at such time and in such manner as the Secretary may by forms or regulations prescribe, setting forth—

- (1) its gross income for the year,
- (2) its expenses attributable to such income and incurred within the year,
- (3) its disbursements within the year for the purposes for which it is exempt,
- (4) a balance sheet showing its assets, liabilities, and net worth as of the beginning of such year,
- (5) the total of the contributions and gifts received by it during the year, and the names and addresses of all substantial contributors,
- (6) the names and addresses of its foundation managers (within the meaning of section 4946(b)(1)) and highly compensated employees,
- (7) the compensation and other payments made during the year to each individual described in paragraph (6),
- (8) in the case of an organization with respect to which an election under section 501(h) is effective for the taxable year, the following amounts for such organization for such taxable year:
 - (A) the lobbying expenditures (as defined in section 4911(c)(1)),
 - (B) the lobbying nontaxable amount (as defined in section 4911(c)(2)),
 - (C) the grass roots expenditures (as defined in section 4911(c)(3)), and
 - (D) the grass roots nontaxable amount (as defined in section 4911(c)(4)),
- (9) such other information with respect to direct or indirect transfers to, and other direct or indirect transactions and relationships with, other organizations described in section 501(c) (other than paragraph (3) thereof) or section 527 as the Secretary may require to prevent—
 - (A) diversion of funds from the organization's exempt purpose, or
 - (B) misallocation of revenues or expenses,
- (10) the respective amounts (if any) of the taxes imposed on the organization, or any organization manager of the organization, during the taxable year under any of the following provisions (and the respective amounts (if any) of reimbursements paid by the organization during the taxable year with respect to taxes imposed on any such organization manager under any of such provisions):
 - (A) section 4911 (relating to tax on excess expenditures to influence legislation),
 - (B) section 4912 (relating to tax on disqualifying lobbying expenditures of certain organizations),
 - (C) section 4955 (relating to taxes on political expenditures of section 501(c)(3) organizations), except to the extent that, by reason of section 4962, the taxes imposed under such section are not required to be paid or are credited or refunded, and
 - (D) section 4959 (relating to taxes on failures by hospital organizations),
- (11) the respective amounts (if any) of—
 - (A) the taxes imposed with respect to the organization on any organization manager, or any disqualified person, during the taxable year under section 4958 (relating to taxes on private excess benefit from certain charitable organizations), and
 - (B) reimbursements paid by the organization during the taxable year with respect to taxes imposed under such section, except to the extent that, by reason of section 4962, the taxes imposed under such section are not required to be paid or are credited or refunded,
- (12) such information as the Secretary may require with respect to any excess benefit transaction (as defined in section 4958),

(13) such information with respect to disqualified persons as the Secretary may prescribe,
(14) such information as the Secretary may require with respect to disaster relief activities, including the amount and use of qualified contributions to which section 1400S(a) applies,
(15) in the case of an organization to which the requirements of section 501(r) apply for the taxable year—

(A) a description of how the organization is addressing the needs identified in each community health needs assessment conducted under section 501(r)(3) and a description of any such needs that are not being addressed together with the reasons why such needs are not being addressed, and

(B) the audited financial statements of such organization (or, in the case of an organization the financial statements of which are included in a consolidated financial statement with other organizations, such consolidated financial statement).^[1]

(16) such other information for purposes of carrying out the internal revenue laws as the Secretary may require. For purposes of paragraph (8), if section 4911(f) applies to the organization for the taxable year, such organization shall furnish the amounts with respect to the affiliated group as well as with respect to such organization.

(c) ADDITIONAL PROVISIONS RELATING TO PRIVATE FOUNDATIONS In the case of an organization which is a private foundation (within the meaning of section 509(a))—

(1) the Secretary shall by regulations provide that the private foundation shall include in its annual return under this section such information (not required to be furnished by subsection (b) or the forms or regulations prescribed thereunder) as would have been required to be furnished under section 6056 (relating to annual reports by private foundations) as such section 6056 was in effect on January 1, 1979, and

(2) the foundation managers shall furnish copies of the annual return under this section to such State officials, at such times, and under such conditions, as the Secretary may by regulations prescribe.

Nothing in paragraph (1) shall require the inclusion of the name and address of any recipient (other than a disqualified person within the meaning of section 4946) of 1 or more charitable gifts or grants made by the foundation to such recipient as an indigent or needy person if the aggregate of such gifts or grants made by the foundation to such recipient during the year does not exceed \$1,000.

(d) SECTION TO APPLY TO NONEXEMPT CHARITABLE TRUSTS AND NONEXEMPT PRIVATE FOUNDATIONS

The following organizations shall comply with the requirements of this section in the same manner as organizations described in section 501(c)(3) which are exempt from tax under section 501(a):

(1) NONEXEMPT CHARITABLE TRUSTS

A trust described in section 4947(a)(1) (relating to nonexempt charitable trusts).

(2) NONEXEMPT PRIVATE FOUNDATIONS

A private foundation which is not exempt from tax under section 501(a).

(e) SPECIAL RULES RELATING TO LOBBYING ACTIVITIES

(1) REPORTING REQUIREMENTS

(A) In general If this subsection applies to an organization for any taxable year, such organization—

(i) shall include on any return required to be filed under subsection (a) for such year information setting forth the total expenditures of the organization to which section 162(e)(1) applies and the total amount of the dues or other similar amounts paid to the organization to which such expenditures are allocable, and

(ii) except as provided in paragraphs (2)(A)(i) and (3), shall, at the time of assessment or payment of such dues or other similar amounts, provide notice to each person making such payment which contains a reasonable estimate of the portion of such dues or other similar amounts to which such expenditures are so allocable.

(B) Organizations to which subsection applies

(i) In general

This subsection shall apply to any organization which is exempt from taxation under section 501 other than an organization described in section 501(c)(3).

(ii) Special rule for in-house expenditures

This subsection shall not apply to the in-house expenditures (within the meaning of section 162(e)(5)(B)(ii)) of an organization for a taxable year if such expenditures do not exceed \$2,000. In determining whether a taxpayer exceeds the \$2,000 limit under this clause, there shall not be taken into account overhead costs otherwise allocable to activities described in subparagraphs (A) and (D) of section 162(e)(1).

(iii) Coordination with section 527(f)

This subsection shall not apply to any amount on which tax is imposed by reason of section 527(f).

(C) Allocation For purposes of this paragraph—

(i) In general

Expenditures to which section 162(e)(1) applies shall be treated as paid out of dues or other similar amounts to the extent thereof.

(ii) Carryover of lobbying expenditures in excess of dues

If expenditures to which section 162(e)(1) applies exceed the dues or other similar amounts for any taxable year, such excess shall be treated as expenditures to which section 162(e)(1) applies which are paid or incurred by the organization during the following taxable year.

(2) TAX IMPOSED WHERE ORGANIZATION DOES NOT NOTIFY

(A) In general If an organization—

(i) elects not to provide the notices described in paragraph (1)(A) for any taxable year, or

(ii) fails to include in such notices the amount allocable to expenditures to which section 162(e)(1) applies (determined on the basis of actual amounts rather than the reasonable estimates under paragraph (1)(A)(ii)),

then there is hereby imposed on such organization for such taxable year a tax in an amount equal to the product of the highest rate of tax imposed by section 11 for the taxable year and the aggregate amount not included in such notices by reason of such election or failure.

(B) Waiver where future adjustments made

The Secretary may waive the tax imposed by subparagraph (A)(ii) for any taxable year if the organization agrees to adjust its estimates under paragraph (1)(A)(ii) for the following taxable year to correct any failures.

(C) Tax treated as income tax

For purposes of this title, the tax imposed by subparagraph (A) shall be treated in the same manner as a tax imposed by chapter 1 (relating to income taxes).

(3) EXCEPTION WHERE DUES GENERALLY NONDEDUCTIBLE

Paragraph (1)(A) shall not apply to an organization which establishes to the satisfaction of the Secretary that substantially all of the dues or other similar amounts paid by persons to such organization are not deductible without regard to section 162(e).

(f) CERTAIN ORGANIZATIONS DESCRIBED IN SECTION 501(c)(4) Every organization described in section 501(c)(4) which is subject to the requirements of subsection (a) shall include on the return required under subsection (a)—

(1) the information referred to in paragraphs (11), (12) and (13) of subsection (b) with respect to such organization, and

(2) in the case of the first such return filed by such an organization after submitting a notice to the Secretary under section 506(a), such information as the Secretary shall by regulation require in support of the organization's treatment as an organization described in section 501(c)(4).

(g) RETURNS REQUIRED BY POLITICAL ORGANIZATIONS

(1) IN GENERAL

This section shall apply to a political organization (as defined by section 527(e)(1)) which has gross receipts of \$25,000 or more for the taxable year. In the case of a political organization which is a qualified State or local political organization (as defined in section 527(e)(5)), the preceding sentence shall be applied by substituting "\$100,000" for "\$25,000".

(2) ANNUAL RETURNS Political organizations described in paragraph (1) shall file an annual return—

(A) containing the information required, and complying with the other requirements, under subsection (a)(1) for organizations exempt from taxation under section 501(a), with such modifications as the Secretary considers appropriate to require only information which is necessary for the purposes of carrying out section 527, and

(B) containing such other information as the Secretary deems necessary to carry out the provisions of this subsection.

(3) MANDATORY EXCEPTIONS FROM FILING Paragraph (2) shall not apply to an organization—

(A) which is a State or local committee of a political party, or political committee of a State or local candidate,

(B) which is a caucus or association of State or local officials,

(C) which is an authorized committee (as defined in section 301(6) of the Federal Election Campaign Act of 1971) of a candidate for Federal office,

(D) which is a national committee (as defined in section 301(14) of the Federal Election Campaign Act of 1971) of a political party,

(E) which is a United States House of Representatives or United States Senate campaign committee of a political party committee,

(F) which is required to report under the Federal Election Campaign Act of 1971 as a political committee (as defined in section 301(4) of such Act), or

(G) to which section 527 applies for the taxable year solely by reason of subsection (f)(1) of such section.

(4) DISCRETIONARY EXCEPTION

The Secretary may relieve any organization required under paragraph (2) to file an information return from filing such a return if the Secretary determines that such filing is not necessary to the efficient administration of the internal revenue laws.

(h) CONTROLLING ORGANIZATIONS Each controlling organization (within the meaning of section 512(b)(13)) which is subject to the requirements of subsection (a) shall include on the return required under subsection (a)—

- (1)** any interest, annuities, royalties, or rents received from each controlled entity (within the meaning of section 512(b)(13)),
- (2)** any loans made to each such controlled entity, and
- (3)** any transfers of funds between such controlling organization and each such controlled entity.

(i) ADDITIONAL NOTIFICATION REQUIREMENTS Any organization the gross receipts of which in any taxable year result in such organization being referred to in subsection (a)(3)(A)(ii) or (a)(3)(B)—

(1) shall furnish annually, in electronic form, and at such time and in such manner as the Secretary may by regulations prescribe, information setting forth—

- (A)** the legal name of the organization,
- (B)** any name under which such organization operates or does business,
- (C)** the organization's mailing address and Internet web site address (if any),
- (D)** the organization's taxpayer identification number,
- (E)** the name and address of a principal officer, and
- (F)** evidence of the continuing basis for the organization's exemption from the filing requirements under subsection (a)(1), and

(2) upon the termination of the existence of the organization, shall furnish notice of such termination.

(j) LOSS OF EXEMPT STATUS FOR FAILURE TO FILE RETURN OR NOTICE

(1) IN GENERAL

If an organization described in subsection (a)(1) or (i) fails to file an annual return or notice required under either subsection for 3 consecutive years, such organization's status as an organization exempt from tax under section 501(a) shall be considered revoked on and after the date set by the Secretary for the filing of the third annual return or notice. The Secretary shall publish and maintain a list of any organization the status of which is so revoked.

(2) APPLICATION NECESSARY FOR REINSTATEMENT

Any organization the tax-exempt status of which is revoked under paragraph (1) must apply in order to obtain reinstatement of such status regardless of whether such organization was originally required to make such an application.

(3) RETROACTIVE REINSTATEMENT IF REASONABLE CAUSE SHOWN FOR FAILURE

If, upon application for reinstatement of status as an organization exempt from tax under section 501(a), an organization described in paragraph (1) can show to the satisfaction of the Secretary evidence of reasonable cause for the failure described in such paragraph, the organization's exempt status may, in the discretion of the Secretary, be reinstated effective from the date of the revocation under such paragraph.

(k) ADDITIONAL PROVISIONS RELATING TO SPONSORING ORGANIZATIONS Every organization described in section 4966(d)(1) shall, on the return required under subsection (a) for the taxable year—

- (1)** list the total number of donor advised funds (as defined in section 4966(d)(2)) it owns at the end of such taxable year,
- (2)** indicate the aggregate value of assets held in such funds at the end of such taxable year, and
- (3)** indicate the aggregate contributions to and grants made from such funds during such taxable year.

(l) ADDITIONAL PROVISIONS RELATING TO SUPPORTING ORGANIZATIONS Every organization described in section 509(a)(3) shall, on the return required under subsection (a)—

- (1) list the supported organizations (as defined in section 509(f)(3)) with respect to which such organization provides support,
- (2) indicate whether the organization meets the requirements of clause (i), (ii), or (iii) of section 509(a)(3)(B), and
- (3) certify that the organization meets the requirements of section 509(a)(3)(C).

(m) ADDITIONAL INFORMATION REQUIRED FROM CO-OP INSURERS An organization described in section 501(c)(29) shall include on the return required under subsection (a) the following information:

- (1) The amount of the reserves required by each State in which the organization is licensed to issue qualified health plans.
- (2) The amount of reserves on hand.

(n) CROSS REFERENCES

For provisions relating to statements, etc., regarding exempt status of organizations, see section 6001.

For reporting requirements as to certain liquidations, dissolutions, terminations, and contractions, see section 6043(b). For provisions relating to penalties for failure to file a return required by this section, see section 6652(c).

For provisions relating to information required in connection with certain plans of deferred compensation, see section 6058.

(Aug. 16, 1954, ch. 736, [68A Stat. 741](#); Pub. L. 85-866, title I, § 75(b), Sept. 2, 1958, [72 Stat. 1661](#); Pub. L. 91-172, title I, § 101(d)(1), (2), (j)(30), (31), Dec. 30, 1969, [83 Stat. 519](#), 520, 529; Pub. L. 93-406, title II, § 1031(c)(2), Sept. 2, 1974, [88 Stat. 946](#); Pub. L. 94-455, title XIII, § 1307(a)(4), title XIX, § 1906(b)(13)(A), Oct. 4, 1976, [90 Stat. 1722](#), 1834; Pub. L. 96-603, § 1(a), Dec. 28, 1980, [94 Stat. 3503](#); Pub. L. 99-514, title XV, § 1501(d)(1)(C), Oct. 22, 1986, [100 Stat. 2740](#); Pub. L. 100-203, title X, § 10703(a), Dec. 22, 1987, [101 Stat. 1330-460](#); Pub. L. 103-66, title XIII, § 13222(c), Aug. 10, 1993, [107 Stat. 480](#); Pub. L. 104-168, title XIII, § 1312(a), (b), July 30, 1996, [110 Stat. 1479](#); Pub. L. 104-188, title I, § 1703(g), Aug. 20, 1996, [110 Stat. 1876](#); Pub. L. 105-34, title XVI, § 1603(b), Aug. 5, 1997, [111 Stat. 1096](#); Pub. L. 105-277, div. J, title I, § 1004(b)(2)(A), Oct. 21, 1998, [112 Stat. 2681-889](#); Pub. L. 106-230, § 3(a)(2), July 1, 2000, [114 Stat. 482](#); Pub. L. 107-276, § 3(c), Nov. 2, 2002, [116 Stat. 1931](#); Pub. L. 109-222, title V, § 516(b)(1), May 17, 2006, [120 Stat. 371](#); Pub. L. 109-280, title XII, §§ 1205(b)(1), 1223(a), (b), 1235(a)(1), 1245(a), (b), Aug. 17, 2006, [120 Stat. 1067](#), 1090, 1101, 1108; Pub. L. 110-343, div. C, title VII, § 703(a), Oct. 3, 2008, [122 Stat. 3919](#); Pub. L. 111-148, title I, § 1322(h)(2), title IX, § 9007(d), Mar. 23, 2010, [124 Stat. 192](#), 857; Pub. L. 114-113, div. Q, title IV, § 405(b), Dec. 18, 2015, [129 Stat. 3119](#).)

[1] So in original. The period probably should be “, and”.

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26 U.S. Code § 170

- Charitable, etc., contributions and gifts

Current through Pub. L. [114-38](#). (See [Public Laws for the current Congress](#).)

(a) ALLOWANCE OF DEDUCTION

(1) GENERAL RULE

There shall be allowed as a deduction any charitable contribution (as defined in subsection (c)) payment of which is made within the taxable year. A charitable contribution shall be allowable as a deduction only if verified under regulations prescribed by the Secretary.

42 U.S. Code § 2000bb–1

- Free exercise of religion protected

Current through Pub. L. [114-38](#). (See [Public Laws for the current Congress](#).)

(a) In general

Government shall not substantially burden a person's exercise of religion even if the burden results from a rule of general applicability, except as provided in subsection (b) of this section.

(b) Exception

Government may substantially burden a person's exercise of religion only if it demonstrates that application of the burden to the person—

- (1)** is in furtherance of a compelling governmental interest; and
- (2)** is the least restrictive means of furthering that compelling governmental interest.

(c) Judicial relief

A person whose religious exercise has been burdened in violation of this section may assert that violation as a claim or defense in a judicial proceeding and obtain appropriate relief against a government. Standing to assert a claim or defense under this section shall be governed by the general rules of standing under article III of the Constitution.

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18 U.S. Code § 247

– Damage to religious property; obstruction of persons in the free exercise of religious beliefs

Current through Pub. L. [114-38](#). (See [Public Laws for the current Congress](#).)

(a) Whoever, in any of the circumstances referred to in subsection (b) of this section—

(1) intentionally defaces, damages, or destroys any religious real property, because of the religious character of that property, or attempts to do so; or

(2) intentionally obstructs, by force or threat of force, any person in the enjoyment of that person's free exercise of religious beliefs, or attempts to do so;

shall be punished as provided in subsection (d).

(b) The circumstances referred to in subsection (a) are that the offense is in or affects interstate or foreign commerce.

(c) Whoever intentionally defaces, damages, or destroys any religious real property because of the race, color, or ethnic characteristics of any individual associated with that religious property, or attempts to do so, shall be punished as provided in subsection (d).

(d) The punishment for a violation of subsection (a) of this section shall be—

(1) if death results from acts committed in violation of this section or if such acts include kidnapping or an attempt to kidnap, aggravated sexual abuse or an attempt to commit aggravated sexual abuse, or an attempt to kill, a fine in accordance with this title and imprisonment for any term of years or for life, or both, or may be sentenced to death;

(2) if bodily injury results to any person, including any public safety officer performing duties as a direct or proximate result of conduct prohibited by this section, and the violation is by means of fire or an explosive, a fine under this title or imprisonment for not more than 40 years, or both;

(3) if bodily injury to any person, including any public safety officer performing duties as a direct or proximate result of conduct prohibited by this section, results from the acts committed in violation of this section or if such acts include the use, attempted use, or threatened use of a dangerous weapon, explosives, or fire, a fine in accordance with this title and imprisonment for not more than 20 years, or both; and

(4) in any other case, a fine in accordance with this title and imprisonment for not more than one year, or both.

(e) No prosecution of any offense described in this section shall be undertaken by the United States except upon the certification in writing of the Attorney General or his designee that in his judgment a prosecution by the United States is in the public interest and necessary to secure substantial justice.

(f) As used in this section, the term "religious real property" means any church, synagogue, mosque, religious cemetery, or other religious real property, including fixtures or religious objects contained within a place of religious worship.

(g) No person shall be prosecuted, tried, or punished for any noncapital offense under this section unless the indictment is found or the information is instituted not later than 7 years after the date on which the offense was committed.

(Added [Pub. L. 100-346](#), § 1, June 24, 1988, [102 Stat. 644](#); amended [Pub. L. 103-322, title VI](#), § 60006(d), title XXXII, § 320103(d), Sept. 13, 1994, [108 Stat. 1971](#), 2110; [Pub. L. 104-155](#), § 3, July 3, 1996, [110 Stat. 1392](#); [Pub. L. 104-294, title VI](#), §§ 601(c)(3), 605(r), Oct. 11, 1996, [110 Stat. 3499](#), 3511; [Pub. L. 107-273, div. B, title IV](#), § 4002(c)(1), (e)(4), Nov. 2, 2002, [116 Stat. 1808](#), 1810.)

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Self-Supported Ministry Formations

Tax-Treatment & Benefits Associated

With a “Self-Supported Ministry”

By making a "Declaration of Self-Supported Ministry" formed by "Rule of Necessity" as Unincorporated organized Ecclesia/Church/Ministry/Faith Based Organization (herein, "church") as the "otherwise" described in Title 26 USC (IRS Code), an organization is now entitled to:

1. Operate in complete privacy. Since the SSM is not incorporated, it is a private, lawful entity that is the "exception" rather than being "exempt" from regulation regarding all entities controlled by the government which includes all 501(c)3 corporations. Therefore, you can now lawfully operate in complete privacy, with the right of private assembly.
2. Receive an income tax deduction. All donations made to your SSM from yourself, friends, relatives, clients, patients and fund raising events are fully deductible from the donor's taxes as provided by law.
3. Remove assets from other taxation. All gifts (donations), to your SSM are removed from Estate, Gift and Capital Gains tax exposure.
4. Receive donations or gifts of all kinds of assets. Your SSM may accept donations of all kinds of assets. (Real property, stocks, vehicles, boats, planes, clothing, furniture and money.)
5. Receive funds from deferred gifts. Your SSM may receive donations from life insurance, wills, trusts or any other deferred gift source.
6. Immune from liability of lawsuits. By placing all of your assets into a SSM, attorneys will have a hard time trying to collect any judgments against you personally. (If they can collect anything at all.) As the saying goes, "You can't squeeze blood out of a rock."
7. Reduce you own personal tax liability. By receiving "compensating" cash flows into your SSM, your own personal tax liability will be reduced.
8. Reduce your business's tax liability. By making the SSM the lawful owner of most of the stock or ownership in an existing business, your business's tax liability will decrease.
9. Open bank accounts all over the world. There is no need to have an "off-shore" trust or corporation since an SSM is allowed to exist globally under international law. However, one may have to physically open the account in another country and give the bank a local address for your SSM.

10. Gifting to other Countries. U.S. Taxpayers cannot deduct gifts to overseas charitable projects unless they do so through another charitable entity such as the SSM.
11. Mandatory tax-exempted capital rewards for the work you do. An SSM is allowed to remit royalties and rewards to anyone that provides works for it. This can be done by using a "Relationship & Royalty Sharing Covenant" provided by the SSM. Since FRNs ("Federal Reserve Notes") are generally used in exchange ("payment"), the transaction should not be a taxable event according to UNITED STATES Codes. FRNs are "Obligations of the United States". "Obligations" are not taxable, unless you or your entity is a corporation or a public organization.
12. Make the payment for all expenses. All expenses that are required for the operation and growth of the SSM are allowed. Yes, you can have the SSM pay for all of your transportation, clothing, food, and shelter. (Remember, you are working for God now.)
13. Set up private bank accounts. The checking account set up for an SSM does not have any social security number associated with it for reporting financial activity to the IRS. However, the bank may want to check your own social security for personal identification only. Every bank should open up an account without having any "DBA" associated with it. Remember, the SSM is not a business in the commercial world, and does not derive its right to exist from any government or commercial regulatory agency.
14. The Minister's full control. Since there is no "Trustee" or "Office of the President" involved in the SSM, the Overseer / Bishop / Minister / Elder / Evangelist / Ambassador / etc. can be directly involved with all of the legal transactions regarding the SSM.
15. No ending date for the SSM. The SSM is not required to record a date where it comes to an end. There is no ending date for any reporting, because there is nothing to report.
16. No taxable activity. There is no law that stipulates that an SSM is required to file ANY tax return, or to report any capital activity to any commercial regulatory agencies and/or bureaus.
17. Recognized as a Non-political standing organization. The SSM is not political in any manner even though it may be "created" by Articles of Formation and/or covenant as domiciled somewhere in the United States of America. However, the SSM may write or verbally evangelize to others regarding the truth or opinion of any matter going on world-wide.
18. Be funded or supported by other businesses. Since the SSM is just that -- a SELF-SUPPORTED Ministry -- to survive, it must be supported/financed by activities that create voluntary service opportunities and charitable contributions. This can be done by having some or all of the SSM's "supporting business" profits go directly into the account of the SSM. In fact, the SSM itself can, and should have activities that support itself. Remember, the SSM is SELF-SUPPORTED!

19. Not being regulated by the Government for corporations. Remember the Amish? They can build what they want on their property without "code enforcement" from the government. They do not need licenses to operate. They are left alone by the government. The SSM should be operated just like they operate their "work". If the Amish can do "it", then the SSM can do "it" too.
20. Lead others with self-confidence. Your light should shine among men so that they might see what you do. If everyone who calls himself a Christian would learn to work as an SSM, there would be a lot more money for the Church (God's Children). Now we are actually working for God, rather than for "men", much less Satan. This will have a great effect on one's attitude. After all, Christ said "Carry your OWN cross". We should not to let someone else carry it. Now one's "giving" is not just a tenth, but now EVERYTHING that you have, own, and will do. (Get the picture?)
21. Greater ability to influence one's children to live more Holy ("Set Apart"). Many who serve in SSM enjoy the opportunity to impact their families by "leading by example" not only in the home, but also in their church and community. You can now add "significance" to your lifetime of work, by showing others how to live and work being "in the world, but not of the world."
22. Other considerations. Perhaps the worst thing for an older person to have is assets. Many older people have had all of their hard earned assets levied and actually had them taken (stolen) by the government by being admitted to a health care facility. If one is wealthy, the wealth can actually be "used" up quite fast and nothing will be left for their heirs. By placing all of their assets, ahead of time, into an SSM, they can now lawfully state that they do not "own" anything and can now be fully covered by federal and/or state coverage (Medicare). If they are in need of anything, the SSM can take care of them. The SSM can be managed by them until their designated successor takes over.

Once an organization has obtained an EIN (from the IRS), this allows any party looking for a tax deduction to generate one under law simply by making a donation to a "church". Any contribution made to the SSM shall be tax exempt. You see, the IRS existed LONG before the 501c3 church was created in the late 1960's. How, if it was unlawful, did "the people" get relief from donations on their returns by donating to a Non-501c3 status church? So what is a church prior to the creation of the state owned church?

A UNITED STATES Supreme court case, *Everson vs. Board of Education*, 330 US 203.91, LE 2d 71 1, gave us a decision that held that the 'establishment of religion' of the First Amendment means this: *Neither a state nor the Federal Government can set up a church. Neither can they pass laws which aid one religion, aid all religions, or prefer one religion over another. Neither can they force, nor influence one to go to or to remain away from a church [ministry] against their will or force him to profess a belief or disbelief in any religion. No one can be punished for entertaining or professing religious beliefs or dis-beliefs, for church [ministry] attendance or nonattendance.*

In Title 26 of the UNITED STATES Code and Income Tax Regulations - June 26, 1977 Edition, published by Commerce Clearing House Section 1.511-2(ii) volume 1, page 33, 471, 472, and in the Law of Tax Exempt Organizations by Bruce Hopkins, page 107, it states: *The term "Church" [ministry] includes a religious order to a religious organization if such order or organization (a) is an integral part of a church, and (b) is engaged in carrying out the functions of a church, whether as a civil law corporation or otherwise.* (Note: "or otherwise" you do NOT have to be incorporated, and thus become a creation of the Government.)

Under Code 508(a) it states: *"New organizations must notify the secretary that they are applying for recognition of 501(c)(3) status EXCEPT as provided in Subsection (c)."* Found in Code 508(c)(1), *"Exceptions - mandatory exceptions - subsection (a), shall not apply to 1- (A) Churches, their integrated auxiliaries, and conventions or associations of churches."*

IRS Code Section 501(c)(3) - List of exempt organizations, foundations and establishment organization, etc.; organized and operated exclusively for religious purposes (the Church and it's auxiliaries). Restrictions - No part of the net earnings of which insures to the benefit of any private shareholder or individual, no substantial part of the activities: of which is carrying on propaganda, or otherwise attempting to influence legislation, and which does not participate in, or intervene in (including the publishing or distributing of statements), any political campaign on behalf of any candidate for public office.

Regulation 1.501(a)(1) - Exemption from taxation Section 501(a) provides an exemption from income taxes for organizations which are described in Section 501(c) (volume 1, page 33, 431).

IRS Code Section 6033(a) exempts religious organizations from the need for filing returns of ANY KIND!

IRS Code Section 6033(a)(2)(A)(i) provides for mandatory exceptions to filing requirements for religious organizations and states that filing requirements shall not apply to "churches", their integrated auxiliaries, and conventions or associations of churches.

Therefore, we see from the above information that the church exists as an exempt organization under the laws of the United States of America; that is, the church and its auxiliaries; and not the person or individuals who establish it.

No Requirement to File Returns: Under Title 26 USC section 6033, the church/ministry is a religious order and therefore has complete immunity to disclosure. It is not necessary for the church/ministry to maintain records of any kind except for its own purposes and reasons.

Anyone -- even the Directors may donate. The law states that anyone may donate up to 50% of their taxable income to a recognized church/ministry of their choice. A recognized / ministry may provide a receipt stating that it is a religious entity and provide its EIN number.

A Self-Supporting Ministry can reward Bona Fide Participant Members via proprietary rights exclusively domiciled and governed in Sovereign Ecclesiastical state as a non-statutory, Unincorporated Association with an international eleemosynary social humanitarian mission protected and mandatory excepted by USC Title 26 § 508(c)(1)(A) ([Click Here](#)) & 26 USC 6033(a)(3)(A) ([Click Here](#)) (**IRS Forms:** Click [Here](#) & [Here](#))

Unincorporated FBO Interdependent Auxiliary Trust:

- Complies with the Hague Convention on Private International Law, and whose bona fide participant members' choice of law is to be arbitrated via private Ecclesiastical Defense Counsel in recognition of International Common Law for seeking the provision of lawful remedy to any potential conflict. The Ecclesiastical state Law Forum governing under God's Law, are valid, binding and capable of being enforced before the International Court of Justice as an Ecclesiastical state Sovereign.
- Operates under absolute international private treaty law of the Hague Convention on the law Applicable to Certain Rights in Respect of Securities held with an Intermediary, and has full power and authority to conduct its business as it currently does; and has full legal capacity to enter into, perform its obligations and enter into all necessary private banking contracts to perform its obligations thereunder.
- Does not derive its right of existence from any governmental legal fiction, and not registered as a statutory legal person or entity with any Country, Nation or U.S. State jurisdiction. For banking purposes only, an EIN may be applied for with official address of domicile in the Republic of State Non-Assumptive 28 U.S. Code § 1746(1) without the UNITED STATES having organizational mailing address at: 123 Street, City, State [#####]
- Is not a statutory U.S. person or juridical entity, or any other Country statutory creation. It is a foreign sovereign ecclesiastical-State entity to the United States with full global sovereign immunity under the Foreign Act of State Doctrine, with full legal status and international recognition, pursuant to the Hague Convention on the Law Applicable to Trusts and on their Recognition. Its ecclesiastical-state law form is private International common law pursuant to the Hague Convention on Principles on Choice of law in International Commercial Contracts. The Vienna Convention on the Law of Treaties 23 May 1969 applies. Engagements with any international banking and contract business, all bank account documents, contracts and agreements, are governed exclusively without reservation of the ecclesiastical-state law forum, i.e. Gods law, international common law, Vienna Convention on the Law of Treaties 23 May 1969, and the ecclesiastical law of the Old Testament and the Holy Bible pursuant to Hague Convention on Private International Law, and is not subject to any FINCEN or FATCA regulations, or any other UNITED STATES person federal regulations for UNITED STATES Persons and entities. Anything to the contrary is a violation of international Private Treaty Law.

NOTICE: Without exception, all disputes, work engagements or legal resolutions concerning any government, including the UNITED STATES Government, or any international financial or banking institution in any Country of the world, are to be resolved by the International Arbitration Guidelines of Paris or adjudicated through the International Court of Justice at The Hague.

Four Non-Negotiable Keys for Preserving Our Unincorporated Ecclesiastical Asset Base:

Aside from several points of the legalistic and/or religious debate, there are Four Non-Negotiable Keys that must be acknowledged and maintained to preserve such auspicious asset protection status, lest we fall from divine grace and find ourselves once again enslaved in the bondage of traditional reporting/taxation requirements of society, known as **Unrelated Business Income Tax** ("UBIT"):

- All natural-born human living beings are present because they willingly choose to be. They are volunteers (*i.e. no employees or work-for-hire contractors*).
- We DO NOT provide jobs ... we create opportunities; and
- The organism comprised of symbiotic functions, gifts and talents (of the spirit) including service providers, are organized for the sole-purpose of the family members to support the patriarchal vision, mission and heritage of the trans-generational legacy (commerce is not the primary purpose); and
- That all resources (*currency, material goods and possessions*) used in supporting the mission have been charitably contributed to the Ecclesia (*all legal tender must first be redeemed for lawful money*); and

That the use of the foregoing resources must not be encumbered (*i.e. NO private credit or pledges accepted without first being monetized and redeemed*) in the process of any social enterprise strategies (*i.e. rents from real property, royalties, capital gains, and interest and dividends are not subject to UBIT unless financed with borrowed money*).

IMPORTANT NOTE: UBIT may not be subject to tax if any one of the foregoing conditions is met. The written supervisory procedures of the CQR protocols substantially assure us that all four conditions are satisfied.

Chapter 24.12 RCW Corporations Sole



<http://app.leg.wa.gov/rcw/default.aspx?cite=24.12&full=true>

Washington State Legislature (Chapter 24.12 RCW) [Chapter Listing](#) | [RCW Dispositions](#)

Sections

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24.12.051	Notice of annual report requirement—Rules.
24.12.055	Failure to file annual report—Reinstatement after administrative dissolution.

NOTES:

Revolving fund of secretary of state, deposit of moneys for costs of carrying out F of state's functions under this chapter: RCW [43.07.130](#).

24.12.005

Application of chapter.

Effective August 1, 2009, a corporation sole may not be formed or incorporated under this chapter.

[[2009 c 437 § 16](#).]

24.12.010

Corporations sole—Church and religious societies.

Any person, being the bishop, overseer, or presiding elder of any church or religious denomination in this state, may, in conformity with the constitution, canons, rules, regulations, or discipline of such church or denomination, become a corporation sole, in the manner prescribed in this chapter, as nearly as may be; and, thereupon, said bishop, overseer, or presiding elder, as the case may be, together with his or her successors in office or position, by his or her official designation, shall be held and deemed to be a body corporate, with all the rights and powers prescribed in the case of corporations aggregate; and ***with all the privileges provided by law for religious corporations***.

[[2011 c 336 § 671](#); [1915 c 79 § 1](#); RRS § 3884.]

24.12.020

Corporate powers.

Every corporation sole shall, for the purpose of the trust, have power to contract in the same manner and to the same extent as a natural person, and may sue and be sued, and may defend in all courts and places, in all matters and proceedings whatever, and ***shall have authority to borrow money and give promissory notes*** therefor, and to ***secure the payment of the same by mortgage or other lien upon property***, real and personal; to buy, sell, lease, mortgage and in every way deal in real and personal property in the same manner ***as a natural person*** may, and ***without the order of any court; to receive bequests and devises for its own use or upon trusts, to the same extent as natural persons may; and to appoint attorneys-in-fact.***

[[1915 c 79 § 2](#); RRS § 3885.]

24.12.025

Indemnification of agents of any corporation authorized.

See RCW [23B.17.030](#).

24.12.030

Filing articles—Property held in trust.

Articles of incorporation shall be filed in like manner as provided by law for corporations aggregate, and therein shall be set forth the facts authorizing such incorporation, and declare the manner in which any vacancy occurring in the incumbency of such bishop, overseer, or presiding elder, as the case may be, is required by the constitution, canons, rules, regulations, or discipline of such church or denomination to be filled, which statement shall be verified by affidavit, and for proof of the appointment or election of such bishop, overseer, or presiding elder, as the case may be, or any succeeding incumbent of such corporation, it shall be sufficient to file with the secretary of state the original or a copy of his or her commission, or certificate, or letters of election or appointment, duly attested: PROVIDED, ***All property held in such official capacity by such bishop, overseer, or presiding elder, as the case may be, shall be in trust for the use, purpose, benefit, and behoof of his or her religious denomination, society, or church.***

[[2011 c 336 § 672](#); [1981 c 302 § 10](#); [1915 c 79 § 3](#); RRS § 3886.]

NOTES:

Severability—1981 c 302: See note following RCW [19.76.100](#).

24.12.040

Existing corporations sole.

Any corporation sole heretofore organized and existing under the laws of this state may elect to continue its existence under *this title [chapter] by filing a certificate to that effect, under its corporate seal and the hand of its incumbent, or by filing amended articles of incorporation, in the form, as near as may be, as provided for corporations aggregate, and from and after the filing of such certificate of amended articles, such corporation shall be entitled to the privileges and subject to the duties, liabilities and provisions in *this title [chapter] expressed.

[[1915 c 79 § 4](#); RRS § 3887.]

NOTES:

***Reviser's note:** The language "this title" appeared in chapter 79, Laws of 1915, an independent act, codified herein as chapter [24.12](#) RCW.

24.12.045

Annual report—Secretary of state's powers.

(1) Each corporation sole registered in this state shall deliver an annual report to the secretary of state in accordance with RCW [23.95.255](#). The report shall be executed by the corporation sole by an officer of the corporation sole or, if the corporation sole is in the hands of a receiver or trustee, it shall be executed on behalf of the corporation sole by such receiver or trustee.

(2) The secretary of state may provide that correcting or updating information appearing on previous annual or biennial filings is sufficient to constitute the current filing.

(3) The secretary may administratively dissolve a corporation sole that does not comply with this section in accordance with RCW [23.95.610](#). However, the secretary shall reinstate a corporation sole administratively dissolved under this subsection if the corporation sole complies with the requirements of RCW [24.12.055](#) within five years of the administrative dissolution.

[[2015 c 176 § 9113](#); [2009 c 437 § 13](#).]

NOTES:

Effective date—Contingent effective date—2015 c 176: See note following RCW [23.95.100](#).

24.12.051

Notice of annual report requirement—Rules.

The secretary of state shall send to each corporation sole a notice in accordance with RCW [23.95.255](#) that its annual report must be filed as required by this chapter.

[[2015 c 176 § 9114](#); [2011 c 183 § 7](#); [2009 c 437 § 14](#).]

NOTES:

Effective date—Contingent effective date—2015 c 176: See note following RCW [23.95.100](#).

24.12.055

Failure to file annual report—Reinstatement after administrative dissolution.

(1) The secretary of state shall, when exigent or mitigating circumstances are presented, reinstate to full active status any corporation sole previously in good standing that would otherwise be penalized or lose its active status. Any corporation sole desiring to seek relief under this section shall, within five years of the missed filing or lapse, notify the secretary of state in writing. The notification must include the name and mailing address of the corporation sole, the corporate sole officer to whom correspondence should be sent, and a statement under oath by a responsible corporate sole officer, setting forth the nature of the missed filing or lapse, the circumstances of the missed filing or lapse, that disproportionate harm would occur to the corporation sole if relief were not granted, and the relief sought.

(2) Upon receipt of the notice under subsection (1) of this section, the secretary of state shall investigate the circumstances of the missed filing or lapse.

(a) If the secretary of state is satisfied that sufficient exigent or mitigating circumstances exist; that the corporation sole has demonstrated good faith and a reasonable attempt to comply with the applicable corporate sole license statutes of this state; that disproportionate harm would occur to the corporation sole if relief were not granted; and that relief would not be contrary to the public interest expressed in this title, the secretary may issue an order reinstating the corporation sole and specifying any terms and conditions of the relief. Reinstatement may relate back to the date of lapse or dissolution.

(b) If the secretary of state determines the request does not comply with the requirements for relief, the secretary shall issue an order denying the requested relief and stating the reasons for the denial. Any denial of relief by the secretary of state is final and is not appealable.

(c) The secretary of state shall keep records of all requests for relief and the disposition of the requests. The secretary of state shall annually report to the legislature the number of relief requests received in the preceding year and a summary of the secretary's disposition of the requests.

[[2009 c 437 § 15.](#)]