

# PRESCRIBED FIRST AMENDMENT TO THE CHURCH ESTABLISHMENT AFFIDAVIT

ASSIGNMENT TO THE OFFICE OF “OVERSEER” TO **NAME OF CHURCH** AND INFORMATION RETURNS TO THE INTERNAL REVENUE SERVICE, MANDATORY EXEMPTION STATUS AS RECOGNIZED IN FEDERAL LAW, DECLARATION(S) REGARDING VARIOUS RELIGIOUS FREEDOMS OF EXPRESSION AND SPEECH AND DECLARATION OF JURISDICTIONAL AUTHORITIES WITHIN THE CHURCH.

We the undersigned declarant(s), as Divine Spirits incarnate as man/woman, an assembly of believers in the One Supreme Creator, of sound mind and competent to testify, above the age of majority, on this **twenty-first** day of **September** in the year two thousand **twenty**, desiring to form the Office of “Overseer” **NAME OF CHURCH**, hereby organize according to the following declaration(s) and articles:

## 1. ASSIGNMENT OF THE LIMITED AND ISOLATED CORPORATION SOLE TITLE AND OFFICE OF OVERSEER

It is hereby appointed that **First middle last**, as acting senior minister for **Name of Church**, shall now be given an additional Office and Title of, “Overseer” for **Name of Church**. The purpose(s) and limitation(s) of the authority(s) granted this isolated Corporation Sole office and title position within the Church is to solely manage and distribute Church related financial asset(s) and holding(s) and act as an individual and natural person in all Church related financial transactions. This title of “Overseer” shall not associate with the other title and position of “Senior Minister” and shall be a separate office unto itself. The Title and Office of “Overseer” serves no other function, nor has any other additional authorities outside of managing and distributing Church related financial assets, holdings and act as a natural person in all Church related financial transaction(s).

## 2. MANDATORY EXEMPTION FROM FILING ANNUAL INFORMATION RETURNS TO THE INTERNAL REVENUE SERVICE, MANDATORY EXEMPTION STATUS AS RECOGNIZED IN FEDERAL LAW AND DECLARATION(S) REGARDING VARIOUS RELIGIOUS FREEDOMS OF EXPRESSION AND SPEECH

We, the declarant(s) (**enter 4 names in first middle last**) as Divine Spirits incarnate as man/woman, declare and affirm that pursuant to 26 USC § 6033(3)(A)(1-3), which states:

### (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 paragraph (C), the gross receipts of which in each taxable year are normally not more than \$5,000,

(iii) ***The exclusively religious activities of any religious order.***

That our Church, Name of Church and its subsequent Corporation Sole, **NAME OF CHURCH OVERSEER**, are MANDATORILY exempted from filing annual information returns to the Internal Revenue Service and that all of the operations, financial or otherwise, related to **Name of Church’s** subsequent Corporation Sole, **NAME OF CHURCH OVERSEER**, shall be considered the exclusively religious activities of the religious order, which is the Corporation Sole itself within the Church and its thus mandatorily exempted from filing annual information returns to the IRS.

We, the declarant(s), also affirm and declare that the office of the Corporate Sole shall act as a natural person in all ministry related transaction(s) or dealing(s) and that all dealing(s) done on behalf of the Corporation Sole, are to the benefit, growth and operation of the Church and any individual member(s) of the Church. Our authority to declare the Corporation Sole acting as a natural person is affirmed in the Internal Revenue Services' **Internal Revenue Bulletin: 2004-12, March 22, 2004, Rev. Rul. 2004-27 presently located at [http://www.irs.gov/irb/2004-12\\_IRB/ar11.html](http://www.irs.gov/irb/2004-12_IRB/ar11.html)** which states, "*A corporation sole may own property and enter into contracts as a **natural person**, but only for purposes of the religious entity and not for the individual office holder's personal benefit.*"

Sometimes a Church must appropriate resources, donated through the fellowship of believers, which will directly impact or benefit any individual(s) that are associated with the Church. We recognize that currently there is no Federal or State law that prohibit(s) a church from appropriating or allocating funds given to the Church, by a tithing member, in any manner the Church deems necessary for the continuity and continued function of the Church and its fellowship.

In fact, with keeping with the Royal Law of Heaven that states in Luke 10:27, "*Love the Lord your God with all your heart and with all your souls and with all your strength and with all your mind*"; and *Love your neighbor as yourself.*"

And with keeping the principles of Romans 14:19, which states, "*Let us therefore make every effort to do what leads to peace and mutual edification.*"

And with keeping the principles of Acts 2:44-47, which states, "*All the believers were together and had everything in common. They sold property and possessions to give to anyone who had need. Every day they continued to meet together in the temple courts. They broke bread in their homes and ate together with glad and sincere hearts, praising God and enjoying the favor of all the people. And the lord added to their number daily those who were being saved.*"

And with keeping the principles of 1<sup>st</sup> John 3:17, which states, "*If anyone has material possessions and sees a brother or sister in need but has no pity on them, how can the love of God be in that person?*"

We, declare and affirm it to be our religious freedom of speech to use any means of the financial resource(s) gifted or donated to **Name of Church** or its Corporation Sole, **NAME OF CHURCH OVERSEER**, to be distributed as the holy Divine Spirit commands for the personal use and personal benefit of any individual(s) the Church deems necessary to have that favor as a member or non-member of the Church in the hope that the Lord adds to our number daily those who were being saved. This is a command given to us by the Lord of Heaven and therefore a religious duty to be exercised according to our religious rights and liberties.

Furthermore, we the declarant(s), would like to stand on the following legal definition(s), case precedent(s) and benefit(s) regarding our Corporate Sole acting as a 'Natural Person':

Firstly, we agree with the definition of a "natural person" and an "individual" as defined by Black's Law Dictionary 9<sup>th</sup> Edition as:

*Person (Be) 1. A human being. Also termed natural person.*

**Individual**, *adj.* (15c) 1. Existing as an indivisible entity. 2. For relating to a single person or thing, as opposed to a group.

We recognize that these two definition(s) are identical in nature to one another and are related to each other in every way possible.

Furthermore, we also recognize the United States Supreme Court ruling of *Hale v. Henkel*, 201 U.S. 43 (1906) in which then Supreme Court Chief Justice Melville Fuller stated,

*“The individual may stand upon his constitutional Rights as a citizen. He is entitled to carry on his private business in his own way. His power to contract is unlimited. He owes no such duty [to submit his books and papers for an examination] to the State, since he receives nothing therefrom, beyond the protection of his life and property. His rights are such as existed by the law of the land [Common Law] long antecedent to the organization of the State and can only be taken from him by due process of law, and in accordance with the Constitution. Among his Rights are a refusal to incriminate himself, and the immunity of himself and his property from arrest or seizure except under a warrant of the law. He owes nothing to the public so long as he does not trespass upon their Rights.”*

### 3. DECLARATION OF JURISDICTIONAL AUTHORITIES WITHIN THE CHURCH

We, the declarant(s) (enter 4 names in first middle last) as Divine Spirits incarnate as man/woman, declare and affirm that there are many title(s) and office(s) held within **Name of Church**. When teaching or giving instructions to the congregation or the public, **First middle last** will only be acting in the position, title and office of Senior Minister and NOT the office of the Corporation Sole known as **NAME OF CHURCH OVERSEER**. The title and office of Overseer and the Corporation Sole shall be limited to overseeing the Churches financial asset(s), obligation(s), title(s) to real property(s), title(s) to vehicle(s) owned by the Church and shall be the religious order within the Church that is directly responsible for conducting the exclusively religious activities on behalf of the Church.

### 4. AUTHORIZATION

We, the declarant(s) (enter 4 names in first middle last) , as Divine Spirits incarnate as man/woman, declare and affirm the formation, organization and operation of the office and title position(s) of, “Overseer” of **NAME OF CHURCH**, The Corporation Sole’s mandatory exemption from filing, the Corporation Sole’s authority to perpetually act as an individual and natural person in the execution of its official duties and we declare the distinct jurisdictional authorities between the title and office of the Senior Minister position within the Church from that of the Title and Office of Overseer position and are hereby petitioned for and authorized by we, the household heads, Church Members, attesting by our signatures, using our constitutionally protected religious freedom of expression hereunto, under penalty of perjury that the foregoing is true and correct.

We, the declarant(s) (enter 4 names in first middle last) , as Divine Spirits incarnate as man/woman, declare and affirm under the laws of the One Supreme Creator, under penalty of perjury, under the laws of the United States of America, that the foregoing is true and correct to the best of our knowledge and belief so help us God.

Executed this \_\_\_\_\_ day of \_\_\_\_\_, 2020

.....  
First middle last, Witness

.....  
first middle last, Senior Minister

.....  
First middle last, Witness

.....  
first middle last, Senior Associate Minister

I, first middle last, Senior Minister for Name of Church, certify under penalty of perjury under the laws of the United States of America, that the foregoing marks of the Senior Minister, Senior Associate Minister, and two witnesses are original, true and correct to the best of my knowledge. [28 USC 1746(1)]

Executed this \_\_\_\_\_ day of \_\_\_\_\_, 2020

.....  
First middle last Senior Minister

State of Texas }

County of Austin }

Subscribed and sworn to (or affirmed) before me this \_\_\_\_\_ day of \_\_\_\_\_, 2020 by First Middle last and proved to me on the basis of satisfactory evidence to be the person who appeared before me.

\_\_\_\_\_  
Notary Public

(seal)