**CHURCH DECLARATION**

[www.eccl.org](http://www.eccl.org) is the web site of the ***ECCL.ORG*** *A FREE CHURCH*. Our message has been broadcast for over a decade as a non-state church, with no government registration or affiliation. Established within the United States of America, we gladly receive this protection from its constitution:

***Congress shall make no law respecting an establishment of religion, or prohibiting the free exercise thereof…***

We are ***not*** a corporation **sole** as defined by the IRS:

*A legitimate corporation sole is designed to ensure continuity of ownership of property dedicated to the benefit of a legitimate religious organization….*

We are ***not*** a corporation **aggregate** with the more common, yet optional, IRS tax exempt status election of a 501(c)(3) organization.

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We ***declare*** that we are an **unincorporated association**, a fellowship in the body of Christ (**church**) as described by our doctrines, beliefs, and practices, and as such, are tax exempt and excepted by USC 26 § **508(c)(1)(a)**:

§508. Special rules with respect to section 501(c)(3) organizations

(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…**

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Our address is 226 N. Nova Rd. 314, Ormond Beach, Florida, 32174-5124 U.S.A.

Our founder is Chief Pastor and Chaplain Scott Alan, Ph.D., D.D. (*Original signed 26 September, 2016)*

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