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DIVISION OF CORPORATIONS

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2012 FEB -7 AM 9:33  
SECRETARY OF STATE  
TALLAHASSEE, FLORIDA  
J. Shivers

## TRANSMITTAL LETTER

Department of State  
Division of Corporations  
P.O. Box 6327  
Tallahassee, FL 32314

SUBJECT: DECLARATION OF TRUST

Enclosed is an original and one (1) copy of the Declaration of Trust and a check for:

**FEES:**

Declaration of Trust \$350.00

**OPTIONAL:**

Certified Copy \$ 8.75

SECRETARY OF STATE  
TALLAHASSEE, FLORIDA

2012 FEB - 7 AM 9:33

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FROM: ROBERT R. TINGLOK  
Name (Printed or typed)

151 N. WOBHILL RD. # 296  
Address

PLANTATION, FL 33324  
City, State & Zip

954-424-1348  
Daytime Telephone number

**AFFIDAVIT TO THE FLORIDA SECRETARY OF STATE  
TO FILE OR QUALIFY**

Home Mission Irrevocable Charitable Trust

A CHARITABLE TRUST **TRUST**

In accordance with Section 609.02 of the Florida Statutes, pertaining to  
Common Law Declarations of Trust, the undersigned, the Chairman of the  
Board of Trustees of Home Mission Irrevocable Charitable Trust, a

(Name of Trust)

FLORIDA Trust hereby affirms in order to file or qualify

(State)

Home Mission Irrevocable Charitable Trust, in the State of Florida.

(Name of Trust)

1. Two or more persons are named in the Trust.

2. The principal address is 151 N. Nobhill Road, Suite 296

Plantation, Florida 33324

3. The registered agent and street address in the State of Florida is:

Alejandro Reyes, II

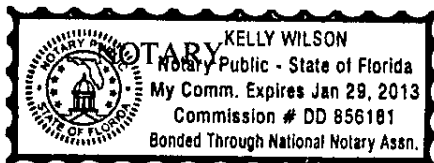
815 Trailview Dr., Apopka, Florida 32712

4. Acceptance by the registered agent: Having been named as registered  
agent to accept service of process for the above named Declaration of Trust  
at the place designated in this affidavit, I hereby accept the appointment as  
registered agent and agree to act in this capacity.

ALEJANDRO REYES, II

(Signature of Registered Agent)

5. I certify that the attached is a true and correct copy of the Declaration of  
Trust under which the association proposes to conduct its business in  
Florida.



CR2E063(3/00)

Name:

Chairman of the Board of Trustees

**Filing Fee: \$350.00**

**Certified Copy: \$ 8.75 (optional)**

The foregoing instrument was acknowledged by Robert Tinglof  
who has placed his/her signature on this instrument before me personally,  
and who is known to me or has produced Florida Driver License  
as identification and who did take an oath, this 20 day of Feb., 2012.

2012 FEB - 7 AM 9:33  
SECRETARY OF STATE  
TALLAHASSEE, FLORIDA

FILED

# The Home Mission

815 Trailview Drive  
Apopka, Florida 32712  
(321) 288-6949  
*SunshineServices@centurylink.net*

.....

January 31, 2012

ATT: Roseann Varnadore  
Florida Department of State  
KOGER EXECUTIVE CENTER  
2661 East Executive Center Circle  
Tallahassee, Florida 32399

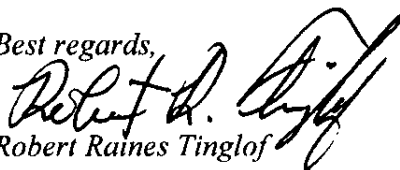
Dear Ms. Varnadore,

Enclosed please find our documents to file a declaration of common law trust for THE HOME MISSION IRREVOCABLE CHARITABLE TRUST.

The proper fees have been included herewith for the filing and two (2) certified copies; the fees for the Apostilles of the two certified copies have been included the Apostilles are to be done for the Country of Taiwan.

Our self addressed prepaid FedEx airbill is herein enclosed for prompt return

Best regards,



Robert Raines Tinglof  
Chairman Board of Trustees

Cc: File

RRT/db

012912

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TALLAHASSEE, FLORIDA

**The Home Mission**  
**Irrevocable Charitable Trust**  
A Florida Tax Exempt Charitable Organization

Minutes of the Board of Trustees  
January 29, 2012

The meeting was convened to bring to the agenda old business, new business, and pending issues to be resolved. All board members present the meeting started at 10:00 a.m. EST

CHAIRMAN Tinglof: In the agenda for today is the appointment of Alejandro Reyes, II as Registered Agent. Mr. Reyes is nominated to the position as registered agent. A motion was entered accepting Mr. Reyes and a Minute Resolution is hereby issued to notify the Florida Secretary of State's Office of the appointment of the Registered Agent.

CHAIRMAN Tinglof: In the agenda for today is the application of Mr. Alejandro S. Reyes father of our Registered Agent and trustee who has accepted the nomination as Executive Director and Trustee. A motion was entered accepting Mr. Alejandro S. Reyes as Executive Director and Trustee. A Minute Resolution is hereby issued appointing Mr. Alejandro S. Reyes as Executive Director and Trustee, and proper notice will issue to the secretary of state.

NEW BUSINESS: The Board of Trustees is currently reviewing the acquisition of The Home Mission, Inc. A non profit organization that has been abandoned by its founders. The entity will be brought up to date on its documents and registration with the Department of State a MINUTE RESOLUTION has been entered to proceed to register and fulfill all the registration and licensing requirements for such venture.

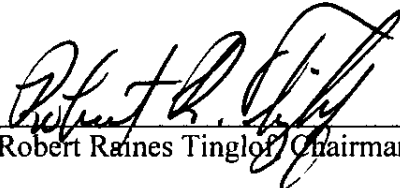
COMPLETED BUSINESS:

Minute Resolution Accepting Alejandro Reyes, II as Registered Agent.

Minute Resolution Accepting Alejandro S. Reyes as Executive Director and Trustee

Minute Resolution of the Approval and acquisition of THE HOME MISSION, INC.

MEETING IS ADJOURNED: The Board of Trustee has approved the above motions and resolutions and set their hand and seal this 29<sup>th</sup> day of January 2012 in approval

  
\_\_\_\_\_  
Robert Raines Tinglof, Chairman Board of Trustees

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TALLAHASSEE, FLORIDA

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SECRETARY OF STATE  
TALLAHASSEE, FLORIDA

ARTICLES OF ORGANIZATION

OF

THE HOME MISSION

AN IRREVOCABLE RELIGIOUS CHARITABLE TRUST

A 501 ( c ) (3) Tax Exempt Religious Charitable Trust Organization

Federal Identification Number 98-6065834

The Home Mission Irrevocable Charitable Trust, A Declaration of Trust was made on the 30th day of January, 2012, by Robert Raines Tinglof, of Plantation, Florida who declared he/she had received on said date from the DONOR<sup>1</sup>, Joyce Tinglof the sum of One Hundred dollars and zero cents (\$100.00) and that he Robert Raines Tinglof as trustee would hold and manage the same, and any additions to it, in trust. The Articles of Organization of the above named entity were initially filed at the Office of the Florida Secretary of State in accordance with Morrissey v. Commissioner of Internal Revenue, 296 US 344 (1935)<sup>2</sup> and F.S. 609.02 pertaining to common law declaration of trust. This is the original that contain no changes in the language and additional legal highlights to help clearly define the political status of the trust in relation to government regulatory agencies such as the Internal Revenue Service

First: This trust shall be called:

THE HOME MISSION IRREVOCABLE CHARITABLE TRUST

---

<sup>1</sup> "As in all other grants, so in a gift to a charitable use, four things are principally to be considered: 1. the ability of the donor; 2. the capacity of the donee; 3. the instrument or means whereby it is given; 4. the thing itself which is or may be given to a charitable use." Perin v. Carey, 65 U.S. 24 How. 465; 465 (1860)

<sup>2</sup> "The fact that a business trust is not regarded as a legal entity distinct from its trustees, if a true trust...may result in this advantage to the trust, which a corporation does not possess: The trust consists of individuals...who are Citizens, and who, therefore, are entitled to certain rights and immunities such as those guaranteed by the privileges and immunities clauses of the Federal Constitution, which do not apply to Corporations." Morrissey v. Commissioner of Internal Revenue, 296 US 344 (1935)

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SECRETARY OF THE  
TALLAHASSEE, FLA.

### AN IRREVOCABLE RELIGIOUS CHARITABLE TRUST."

Second: The trustees may receive and accept property, whether real, personal, or mixed, by way of gift, bequest, or devise, from any person, firm, trust, or corporation, to be held, administered, and disposed of in accordance with and pursuant to the provisions of this Declaration of Trust; but no gift, bequest or devise of any such property shall be received and accepted if it is conditioned or limited in such manner as to require the disposition of the income or it's principal to any person or organization other than a "charitable organization" or for other that "charitable purposes" within the meaning of such terms as defined in Article Third of this Declaration of Trust, or as shall in the opinion of the trustees, jeopardize the federal income tax exemption of this trust pursuant to section 501 ( c ) ( 3 ) of the Internal Revenue Code, or the corresponding section of any future federal tax code.

Third: A. The principal and income of all property received and accepted by the trustees to be administered under this Declaration of Trust shall be held in trust by them, and the trustees may make payments or distributions from income or principal, or both, to or for the use of such charitable organizations, within the meaning of that term as defined in paragraph C, in such amounts and for such charitable purposes of the trust as the trustees shall from time to time select and determine; and the trustees may make payments or distributions from income or principal, or both, directly for such charitable purposes, within the meaning of that term as defined in paragraph D, in such amounts as the trustees shall from time to time select and determine without making use of any other Charitable organization. The trustees may also make payments or distributions of all or any part of the income or principal to states, territories, or possessions of the United States, any political subdivision of any of the foregoing, or to the United States of the District of Columbia but only for charitable purposes within the meaning of that term as defined in paragraph D. Income or principal derived from contributions by corporations shall be distributed by the trustees for use solely within the United States of it's possessions. No other part of the net earnings for this trust shall insure or be payable to or for the benefit of any private shareholder or individual, and no substantial part of activities of this trust shall be the carrying on of propaganda, or otherwise attempting, to influence legislation. No part of the activities of this trust shall be the participation in, or intervention in (including the publishing or distributing of statements), any political campaign on behalf of or in opposition to any candidate for public office.

B. The trust shall continue forever unless the trustees terminate it and distribute all of the principal and income, which action may be taken by the trustees in their discretion at any time. On such termination, assets shall be distributed for one or more exempt purposes within the meaning of section 501 ( c ) ( 3 ) of the Internal Revenue Code, or the corresponding section of any future federal tax code, or shall be distributed to the federal government, or to a state or local government, for a public purpose. The donor authorizes and empowers the trustees to form and organize a nonprofit corporation limited to the uses and purposes provided for in this Declaration of Trust, such corporation, the trustees; such corporation when organized to have power to administer and control the

affairs and property shall be such as the trustees shall determine, consistent with the provisions of this paragraph.

C. In this declaration of Trust and in any amendments to it, references to "charitable organizations" or "charitable organization" mean corporations, trusts, funds, foundations, Or community chests created or organized in the United States, any state or territory, the exclusively for charitable purposes, no part of the net earnings of which inures or is payable to or for the benefit of any private shareholder or individual, and no substantial part of the activities of which is carrying on propaganda, or otherwise attempting to influence legislation, and which do not participate in or intervene in (including the publishing or distributing of statements) any political campaign on behalf of or in opposition to any candidate for public office. It is intended that the organization described in this paragraph C shall be entitled to exemption from federal income tax under section 501 (c) (3) of the Internal Revenue Code, or the corresponding section of any future federal tax code.

To Wit: 26 CFR 1.508-1-Notices

Since a trust described in section 4947(a)(2) is not an organization Described in section 501 (c) (3), it is not required to file a notice described in section 508 (a)

(v) For the treatment of community trusts, and the trusts of funds comprising them, under section 508 see the special rules under 1.170A9(e).

(vi) A foreign organization shall, for purposes of section 508, be treated in the same manner as a domestic organization which is described in section 4948(b).

(3) Exceptions from notice (i) Paragraphs (a) (1) and (2) of this are inapplicable to the following organizations: (a) Churches, interchurch organizations of local units of a church, conventions or associations of churches, or integrated auxiliaries of a church, See: 1.60332(h) regarding the definition of integrated auxiliary of a church.

Thus "The Home Mission Irrevocable Charitable trust" is for all intents and purposes EXEMPT from Levy pursuant to IRS Code Section 508(c)(1)(A)<sup>3</sup>.

<sup>3</sup> A. EXEMPT STATUS.

1. Unlike all other §501(c)(3) organizations, a church is mandatorily presumed (under IRC §508(c)(1)):

- a. To qualify for exemption under §501(c)(3); and
- b. Not to be a private foundation. See §509(a)(1) and also §170(b)(1)(a)(i) relating to deductibility of donations.

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TALLAHASSEE, FLORIDA

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SECRETARY  
TALLAHASSEE

D. In this Declaration of Trust and in any amendments to it, the term "charitable purposes" shall be limited to and shall include only religious, charitable, scientific, literary, or educational purposes within the meaning of those terms as used in section 501 (c) (3) of the Internal Revenue Code, of the corresponding section of any future federal tax code, but only such purposes as also constitute public charitable purposes under the law of trusts of the State of Florida

Fourth: This Declaration of Trust may be amended at any time or times by written instrument or instruments signed and sealed by the trustees, and acknowledged by any of the trustees, provided that no amendment shall authorize the trustees to conduct the affairs of this trust in any manner or for any purpose contrary to the provisions of section 501 ( c ) (3) of the Internal Revenue Code, or the corresponding section of any future federal tax code. An amendment of the provisions of this Article Fourth (or any amendment to it) shall be valid only if and to the extent that such amendment further restricts the trustees' amending power. All instruments amending this Declaration of Trust shall be noted upon or kept attached to the executed original of this Declaration of Trust held by the trustees.

Fifth: Any trustee under this Declaration of Trust may, by written instrument, signed and acknowledged, resign his/her office. The number of trustees shall be at all times not less than two, and whenever for any reason the number is reduced to one, there shall be, and at any other time there may be, appointed one or more additional trustees. Appointments shall be made by the trustees for the time in office by written instruments signed and acknowledged. Any succeeding or additional trustee shall, upon his or her acceptance of the office by written instrument signed and acknowledged, have the same powers, rights and duties, and the same title to the trust estate jointly with the surviving or remaining trustee or trustees as if originally appointed.

None of the trustees shall be required to furnish any bond or surety. None of them shall be responsible or liable for the acts or omissions of any other of the trustees or of any predecessor or of a custodian, agent, depository or counsel selected with reasonable care.

The one or more trustees, whether original or successor, for the time being in office, shall have full authority to act even though one or more vacancies may exist. A trustee may, by appropriate written instrument, delegate all or any part of his or her powers to another or

---

2. Which means that an ecclesiastical organization does not need to apply for a recognition of exempt status on Form 1023. And many do not apply. When might a church want to apply anyway? If it is part of a lesser known denomination or is an independent church and/or needs to demonstrate proof of exemption for some other regulatory purpose.

3. Also note that the special election under §501(h) relating to lobbying expenditures of §501(c)(3) organizations is expressly inapplicable to churches, their integrated auxiliaries and any member of an affiliated group of organizations which includes a church. See §501(h)(5).

others of the trustees for such periods and subject to such conditions as such delegating trustee may determine.

The trustees serving under this Declaration of Trust are authorized to pay to themselves amounts for reasonable expenses incurred and reasonable compensation for services rendered in the administration of this trust, but in no event shall any trustee who has made a contribution to this trust ever receive any compensation thereafter.

Sixth: In extension and not in limitation of the common law and statutory powers of trustees and other powers granted in this Declaration of Trust, the trustees shall have the following discretionary powers.

- (a) To invest and reinvest the principal and income of the trust in such property, real, personal, or mixed, and in such manner as they shall deem proper, from time to time to change investments as they deem advisable; to invest in or retain any stocks, shares bonds, notes, obligations, or personal or real property (including without limitation any interests in or obligations of any corporation, association, business trust, investment trust, common trust fund, or investment company) although some or all of the property so acquired or retained is of a kind or size which but for this express authority would not be considered proper and although all of the trust funds are invested in the securities of one company. No principal or income, however, shall be loaned, directly or indirectly, to any trustee or to anyone else, corporate or otherwise, who has at any time made a contribution to this trust, nor to anyone except on the basis of an adequate interest charge and with adequate security.
- (b) To sell, lease, or exchange any personal, mixed, or real property, at any public auction or by private contract, for such consideration and on such terms as to credit or otherwise, and to make such contracts and enter into such terms as to credit or otherwise, and to make such contracts and enter into such undertakings relating to the trust property, as they consider advisable, whether or not such leases or contracts may extend beyond the duration of the trust.
- (c) To borrow money for such periods, at such rates of interest, and upon such terms as the trustees consider advisable, and as security for such loans to mortgage or pledge any real or personal property with or without power of sale; to acquire or hold any real or personal property, subject to any mortgage or pledge on or of property acquired or held by this trust.
- (d) To execute and deliver deeds, assignments, transfers, mortgages, pledges, leases, covenants, contracts, promissory notes releases, and other instruments, sealed or unsealed, incident to any transaction in which they engage.
- (e) To vote, to give proxies, to participate in the re-organization, merger or consolidation of any concern, or in the sale, lease, disposition, or distribution of it's assets; to join with other security holders in acting through a committee, depositary, voting trustees, or otherwise, and in this connection to delegate authority to such committee, depositary, or trustees and to deposit securities with them or transfer securities to them; to pay assessments levied on securities or to exercise subscription rights in respect of securities.

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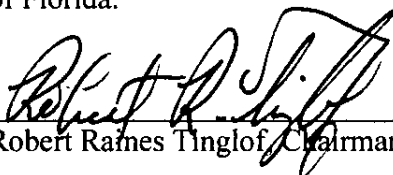
- (f) To employ a bank or trust company as custodian of any funds or securities and to delegate to it such powers as they deem appropriate; to hold trust property without indication of fiduciary capacity but only in the name of a registered nominee, provided the trust property is at all times identified as such on the books of the trust; to keep any or all the trust property or funds in any place or places in the United States of America; to employ clerks, accountants, investment counsel, investment agents, and any special services, and to pay the reasonable compensation and expenses of all such services in addition to the compensation of the trustees.

Seventh: The trustees' powers are exercisable solely in the fiduciary capacity consistent with and in furtherance of the charitable purposes of this trust as specified in Article Third and not otherwise.

Eight: In this Declaration of Trust and in any amendment to it, references to "trustees" mean the one or more trustees, whether original or successor, for the time being in office.

Ninth: Any person may rely on a copy, certified by a notary public, of the executed original of this Declaration of Trust held by the Trustees, and any of the notations on it and writings attached to it, as fully on any statements of fact certified by anyone who appears from such original documents or from such certified copy to be a trustee under this valid Declaration of Trust. No one dealing with the trustees need inquire concerning the validity of anything the trustees purport to do. No one dealing with the trustees need see to the application of anything paid or transferred to or upon the order of the trustees of the trust.

Tenth: This Declaration of Trust is to be governed in all respects by the laws of the State of Florida.

  
Robert Rames Tinglof, Chairman Board of Trustees

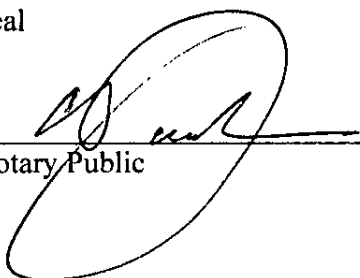
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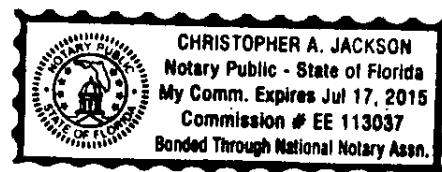
EXA-5/28/11

Sworn to and or affirmed the 21 day of JANUARY, 2012 in Broward County, Florida

Before me, the undersigned authority in and for Broward County, Florida. The signer is personally known by me or produced Identification.

Seal

  
Notary Public



FILED

2012 FEB -7 AM 9:33  
CLERK OF STATE  
TALLAHASSEE, FLORIDA

CERTIFICATION AND ACKNOWLEDGEMENT OF THE TRUSTEE(S) FOR THE  
HOME MISSION IRREVOCABLE CHARITABLE TRUST

Federal Identification Number 98 - 6065834

KNOW ALL MEN BY THESE PRESENTS, that the person(s) or entity named below have been appointed Trustee(s) for the Trust named on the above caption in accordance with the terms and conditions of of the Trust Contract Indenture as of the date first indicated below,

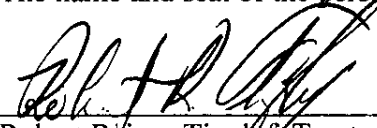
After due consideration, the Board of Trustee(s) of the Trust has appointed the person(s) or antity named belowto the position of the Trustee(s) for the Trust and herby grants the named person(s) or entity the powers necessary to perform the duties of the of the office of Trustee(s).

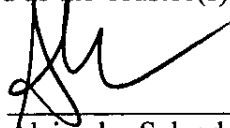
Among these duties are the care and maintenance of the day to day operations of the various business interests of the Trust and the obligations created thereunder.

Any person(s) or entity may rely onthis document to establish the power and the authority of the person(s) or entity named below and in so recognizing the power and authority of the named person(s) or entity shall be held harmless from any acts done in the name of the Trust by the Person(s) or entity named as the Trustee(s).

The person(s) or entity whose name and seal is subscribed to this document has by such subscriptions, acknowledged and accepted the office of the Trustee(s) subject to the terms and conditions of the Contract and Indenture.

The name and seal of the person(s) or entity named as the Trustee(s) is/are as follows:

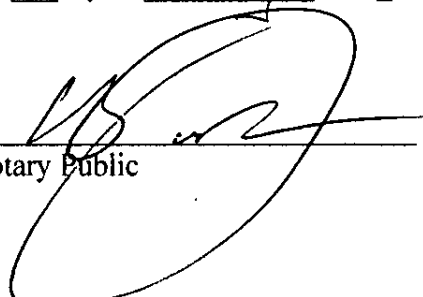
  
Robert Raines Tinglof, Trustee  
FLA/C# 7524 706571280  
Exp. 5/28/12

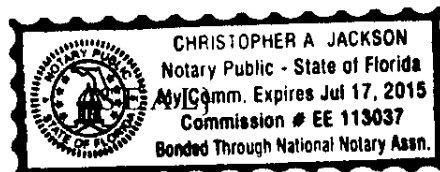
  
Alejandro Salvador Reyes, Trustee  
FLA/C# 12000174492100  
Exp. 6/30/14

2012 FEB -7 AM 9:33  
SECRETARY OF  
TALLAHASSEE  
STATE

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As a member of the Board of Trustees of the Trust named in the above caption an in witness hereof I/we have subscribed my/our name and do hereby certify that the foregoing is a true and correct copy of the Minute passed as herein set forth on this 3 day of January 2012 in Broward County, Florida

  
Notary Public

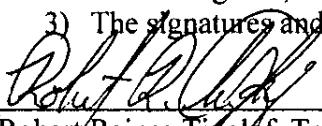


**Bank Resolution Minute of  
The Home Mission Irrevocable Charitable Trust**

In accordance with the contract for the trust and at a regular meeting of the Board of Trustees on the date first indicated below. The Board of Trustees do hereby certify that the following minute was unanimously adopted and is hereby made a part of the records of the said trust.

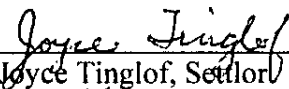
IT IS HEREBY RESOLVED, by the acting Board of Trustees as of the date first indicated, NAME OF BANK: BB&T \_\_\_\_\_ is and shall hereby be designated as an authorized depository for the following trust accounts:

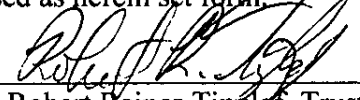
- 1) General accounts, both savings, checking and others as required; the signatories below are hereby authorized to endorse all items on the name of the trust for the purpose of depositing and the collection of all notes, checks, bank wires, drafts and other such obligations or issued to and owned by the trust, and be it further resolved that the endorsement for collection and deposit may be by stamped or written endorsement of the trust without designation as to the party making the endorsement.
- 2) That said bank is hereby authorized to payout funds of the trust accounts on deposit with it from time to time, by way of withdrawal forms, or checks drawn upon such depository and signed in the name of this account by the Trustee(s) or other designees, as authorized below.
- 3) The signatures and the names of such authorized persons are as follows:

  
Robert Raines Tinglof, Trustee  
FLCH 7564776571880 Ex. 5/28/13

NOTE: The above signatory for this trust may rent safety deposit boxes in the name of the trust.

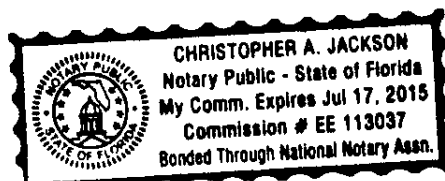
As members of the Board of Trustees of the Trust named in the above caption and in witness hereof, we have hereunto subscribed our names and do hereby certify that the foregoing is a true and correct copy of the minute, passed as herein set forth.

  
Joyce Tinglof, Settlor  
FLCH 7564776571880 Ex. 6/9/14

  
Robert Raines Tinglof, Trustee

Subscribed to and under oath and affirmation by the Settlor(s) and Trustee(s) named above who also acknowledged the foregoing and executed this instrument freely and voluntarily for the purpose expressed therein this 21 day of JANUARY, 2012 in the City of LAKE BOWARD County, (State) before me:

  
Notary Public



FILED

2012 FEB -7 AM 9:33  
SECRETARY OF STATE  
TALLAHASSEE, FLORIDA

CERTIFICATION & ACKNOWLEDGEMENT OF THE CREATION AND  
ESTABLISHMENT OF THE HOME MISSION IRREVOCABLE CHARITABLE  
TRUST

FEDERAL IDENTIFICATION NUMBER 98-6065834

KNOW ALL THESE MEN BY THESE PRESENTS, that this agreement and acceptance is made and entered into by and between the Settlor(s), who offers in exchange the sum of One hundred U.S. Dollars (\$5,000.00) as good and valuable consideration, receipt which is hereby acknowledged. All properties, regardless of source conveyed to this Trust Organization with full title to be held by the Board of Trustee; and by the Trustee, who accepts appointment as evidence by their signatures below and who on behalf of the board acknowledges receipt of which is hereby acknowledged, all of the capital units of this trust organization, as full and adequate consideration in money or moneys worth, receipt of which is hereby acknowledged by the Settlor(s).

IN WITNESS WHEREOF, the Settlor(s) and the Trustee by means of subscribing their signatures below do hereby acknowledge the creation and establishment of trust named in the above caption and the conveyance, delivery and acceptance of property, assets, obligations, and duties as herein contained and assent to all stipulations imposed and express in the contract. It is further agreed that the intent of the contract is to be found in it's essence.

TRUSTEES:

[Signature] 01/31/2012  
SIGNATURE & DATE  
FL & LH 7524776571820 Exp. 5/27/13

Robert R. Tingle  
PRINT NAME

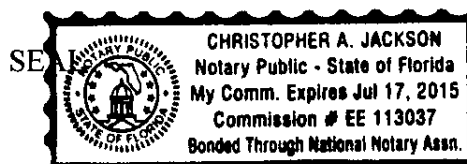
SETTLOR:

Joyce Tingle  
SIGNATURE & DATE  
FL & LH 752475287170 Exp. 6/17/10

Joyce Tingle  
PRINT NAME

Subscribed to and under oath and affirmation by the Settlor(s) and Trustee(s) named above who also acknowledged the foregoing and executed this instrument freely and voluntarily for the purpose expressed therein this 31 day of JANUARY, 2012 in the City of Plantation, Broward County, Florida before me:

[Signature]  
NOTARY



SECRETARY OF STATE  
TALLAHASSEE, FLORIDA

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CERTIFICATION AND ACKNOWLEDGEMENT OF THE  
APPOINTMENT OF THE TRUSTEE FOR  
THE HOME MISSION IRREVOCABLE CHARITABLE TRUST  
FEDERAL IDENTIFICATION NUMBER 98-6065834

KNOW ALL MEN BY THESE PRESENTS, that person or entity named below has been appointed as the Trustee for the trust named in the above caption in accordance with the terms and conditions of the trust contract and indenture as of the date first indicated below. After due consideration, the Board of Trustees of the Trust has appointed the person or entity named below to the position of the Trustee for the Trust and hereby grants to the named person or entity the powers necessary to perform the duties of the office of the Trustee.

Among these duties are the care and maintenance of the day-to-day operations of the various business interests of the Trust and the obligations created hereunder.

Any person or entity may rely on this document to establish power and authority of a person entity named below and in so recognizing the power and authority of the named person or entity shall be held harmless from any act done in the name of the trust by the person or entity named as Trustee.

The person or entity whose name or seal is subscribed to this document has by such subscription, acknowledged and accepted the office of the Trustee and the obligations and duties thereof and acknowledges and accepts the office of the Trustee subject to the terms and conditions of the Trust contract and indenture.

The name and Seal of the person or entity named as the Trustee is as follows:

01/31/2012  
Date

[Signature]  
Trustee

Wherefore, the members of the Board of Trustees of the trust named in the above caption and in witness hereof, we have hereunto subscribed our names and do hereby certify that the foregoing is a true and correct copy of the minute passed as herein set forth.

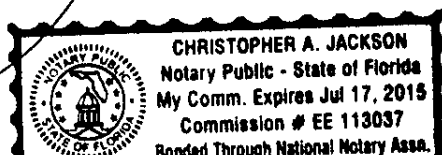
01/31/2012  
Date

[Signature]  
Trustee FLA/CH 1200017492500 EX. 6/19/12

SUBSCRIBED TO UNDER OATH AND AFFIRMATION BY THE TRUSTEE(S) NAMED ABOVE WHO ALSO ACKNOWLEDGED THE FOREGOING & EXECUTED THIS INSTRUMENT FREELY AND VOLUNTARILY FOR THE PURPOSE EXPRESSED THEREIN.

Subscribed to and under oath and affirmation by the Settlor(s) and Trustee(s) named above who also acknowledged the foregoing and executed this instrument freely and voluntarily for the purpose expressed therein this 2 day of JANUARY, 2012 in the City of Plantation, Broward County, Florida before me:

[Signature] Notary Public



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CLERK OF STATE  
TREASURER  
FLORIDA

## MEMORANDUM OF LAW REGARDING EXEMPTIONS

### Tax Provisions Affecting Churches

#### A. EXEMPT STATUS.

1. Unlike all other §501(c)(3) organizations, a church is mandatorily presumed (under IRC §508(c)(1)):
  - a. To qualify for exemption under §501(c)(3); and
  - b. Not to be a private foundation. See §509(a)(1) and also §170(b)(1)(a)(i) relating to deductibility of donations.
2. Which means that an ecclesiastical organization does not need to apply for a recognition of exempt status on Form 1023. And many do not apply. When might a church want to apply anyway? If it is part of a lesser known denomination or is an independent church and/or needs to demonstrate proof of exemption for some other regulatory purpose.
3. Also note that the special election under §501(h) relating to lobbying expenditures of §501(c)(3) organizations is expressly inapplicable to churches, their integrated auxiliaries and any member of an affiliated group of organizations which includes a church. See §501(h)(5).

#### B. REPORTING AND EXAMINATION.

1. Churches are exempt from filing Form 990. See IRC §6033(a)(2)(A).
2. However, churches are not exempt from either the unrelated business income tax (§511) or the reporting requirements relating to UBIT (Form 990-T).
3. Church audits are subject to special rules of "reasonable belief" on the part of the IRS and advance notice requirements. See IRC §7611.
4. Unlike other organizations exempt from tax under §501(a), churches, their integrated auxiliaries, conventions or associations of churches need not notify the IRS in the event of liquidation. See IRC §6043(b)(1).

#### C. EMPLOYEE WELFARE PLANS.

1. The nondiscrimination requirements relating to group term life insurance plans do not apply to a "church plan" maintained for church employees. IRC §79(d)(7).
2. A church plan is also exempt from the continuation requirements applicable to group health plan. IRC §4980B(d)(3).

#### D. EMPLOYEE RETIREMENT PLANS

1. Church plans are exempt from ERISA.
  - a. Church plans are exempt from giving prescribed notices to employees, preparation and distribution of a Summary Plan Description, certain filings with the federal Dept. of Labor, preparing annual reports to employees, and filing Form 5500.
  - b. A church plan is subject to so-called "pre-ERISA" nondiscrimination standards, that is, standards in effect for retirement plans prior to September 2, 1974 (the "70% or 70/80% rule") as modified in 1996.

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c. Church plan status is determined by the status of the employer, not the plan participants. Thus, if a minister participates in a retirement plan sponsored by a non-church employer, the minister's participation will not make the plan a church plan. Similarly, a church plan may cover non-ministerial employees.

2. Definition of a church plan.

a. A church plan is defined at IRC §414(e), and includes plans maintained by organizations "controlled by or associated with" a church (church auxiliaries, etc.), as well as religious orders which carry out the functions of a church.

b. A complicating factor is that the tax code uses two distinct definitions for church with respect to employment and retirement plans; one under IRC §414(e) defining a church plan, and the other under IRC §3121(w), which defines wages for employment tax purposes. As an example, a theological seminary is treated the same as a church for minister's housing allowance purposes under IRC §107 and is arguably a church under IRC §414(e). However, the definition of church under IRC §3121(w) includes only elementary and secondary schools, not colleges or seminaries, and this is the definition which controls for purposes of IRC §457 deferred compensation plans.

3. Qualified plans under IRC §401(a).

a. A church plan is exempt from normal minimum participation standards, minimum vesting standards, and minimum funding standards. See IRC §410(c)(2)(B), 411(e)(2)(B) and 412(h)(4).

b. A church plan also has the benefit of limited exemptions with respect to other pension requirements, such as partial exemption from §401(a)(9), simplified rules for handling qualified domestic relations orders under IRC §414(p)(11), relaxed standards for defining a highly compensated employee under IRC §414(q)(9), etc. [This is not an exhaustive list of exemptions.]

c. Also, the tax on prohibited transactions concerning qualified plans does not apply to a church plan. IRC §4975(g)(3).

4. §403(b) Annuity Programs.

a. §403(b) plans, which may be adopted by any §501(c)(3) organization, are very popular with churches. But even here, churches are exceptional. For example, the nondiscrimination provisions of §403(b)(12) do not apply.

b. There are also a number of specialized or relaxed rules pertaining to churches in computing the limit on employee contributions and catch-up contributions. See IRC §402(g)(7) and §415(c)(7).

5. Section 457 deferred compensation plans which can be maintained by other tax exempt organizations cannot be maintained by a church or church-controlled organization, See IRC §457(e)(13).

**E. CHURCH DEFINITION ISSUES.**

1. Because of First Amendment religious freedom concerns, Congress has never passed any statute anywhere which defines what a church is (beyond saying "a church or convention or association of churches", which is like saying that the definition of a duck is "one or more ducks").

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2. The IRS, which apparently is unconstrained by the First Amendment, has nonetheless ventured where angels fear to tread, and has established criteria which, in its view, define a church as follows:

- A distinct legal existence
- b. A recognized creed and form of worship
- c. A definite and distinct ecclesiastical government
- d. A formal code of doctrine and discipline
- e. A distinct religious history
- f. A membership not associated with any other church or denomination
- g. An organization of ordained ministers
- h. Ordained ministers selected after completing prescribed studies
- i. A literature of its own
- j. Established places of worship
- k. Regular congregations
- l. Regular religious services
- m. Sunday schools for religious instruction of the young
- n. Schools for the preparation of its ministers.

3. The Tax Court, which is apparently unconstrained by the IRS administrative criteria, has adopted its own view, consisting of most of the same criteria compacted into 7 or 8 points. See, e.g., *Pusch v. Commissioner*, 39 T.C.M. 838 (1980) or *Chapman v. Commissioner* 48 T.C. 358 (1967).

4. What it all means is this: there is plenty of room for argument. Unless you have a clear case of a sham church (members and ministers are one and the same; members and/or ministers are all related; members 'donate' all of their income to the church, etc.), all of the definitional criteria can be argued, and indeed, bent, in favor of the church.

- a. Take the "Sunday School" criterion, for example. Must the religious instruction of children occur on Sunday, as opposed to Friday or Saturday or Tuesday? Of course not. Must it occur at the same time every week? No. Must it be undertaken with formal structure? Not necessarily. Does the organization teach kids at all? If so, that's good enough.
- b. Or take the "schools for ministers" criterion. Does a church have to have its own seminary (try to satisfy that expectation for an independent church)? No. Does the church train its ministers (whether by one on one mentoring or by attending 3rd party seminars)? If so, that's good enough.
- c. The other criteria can all be approached similarly.

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