### 2007 NOT-FOR-PROFIT CORPORATION

#### Jan 08, 2007 8:00 am **ANNUAL REPORT** Secretary of State **DOCUMENT # F06000003481** 01-08-2007 90243 034 \*\*\*\*70.00 GENÉ CIPRIANO, ADMINISTRATOR OF THE INFINITY FOUNDATION OF PANAMA, AND HIS SUCESSORS. A Principal Place of Business Mailing Address C/O 200 EAST DEL MONTE AVE C/O 200 EAST DEL MONTE AVE CLEWISTON, FL 33440 CLEWISTON, FL 33440 2. Principal Place of Business - No P.O. Box # 3. Mailing Address Suite, Apt. #, etc. Suite, Apt. #, etc. 01032007 Chg-NP CR2E037 (12/06) 4. FEI Number 47-0937850 City & State City & State Applied For Not Applicable Zip Country Zip Country \$8.75 Additional 5. Certificate of Status Desired Fee Required 7. Name and Address of New Registered Agent 6. Name and Address of Current Registered Agent FRIEDMAN, DONNA Street Address (P.O. Box Number is Not Acceptable) 1317 SOUTHEAST 2ND ST CAPE CORAL, FL 33990 City Zip Code 8. The above named entity submits this statement for the purpose of changing its registered office or registered agent, or both, in the State of Florida. I am familiar with, and accept the obligations of registered agent. SIGNATURE Signature, typed or printed name of registered agent and title if applicable. (NOTE: Registered Agent signature required when reinstating) DATE Filing Fee is \$61.25 Make check payable to 9. Election Campaign Financing \$5.00 May Be Trust Fund Contribution. Florida Department of State Due by May 1, 2007 Added to Fees ADDITIONS/CHANGES TO OFFICERS AND DIRECTORS IN 10 OFFICERS AND DIRECTORS 10. OVERSEER/ADMINISTRATOR Delete TITLE TITLE CIPRIANO, GENE NAME STREET ADDRESS 200 EAST DEL MONTE AVE STREET ADDRESS CLEWISTON, FL 33440 CITY-ST-ZIP CITY-ST-7IP ☐ Change ■ Addition MILE ☐ Delete TITLE NAME STREET ADDRESS STREET ADDRESS CITY-ST-ZIP CITY-ST-ZIP TITLE ☐ Delete TITLE ☐ Change ☐ Addition NAME STREET ADDRESS STREET ADDRESS CITY-51-ZP CITY-ST-ZIP ☐ Change ☐ Addition TITLE ☐ Delete TITLE NAME NAME STREET ADDRESS STREET ADDRESS CITY-ST-ZE CITY-ST-ZIP ☐ Change ☐ Addition MILE ☐ Delete STREET ADDRESS STREET ADDRESS CITY-ST-ZIP CITY-ST-ZIP

FILED

☐ Change

☐ Addition

12. I hereby certify that the information supplied with this filing does not qualify for the exemptions contained in Chapter 119, Florida Statutes. I further certify that the information indicated on this report or supplemental report is true and accurate and that my signature shall have the same legal effect as if made under oath; that I am an officer or director of the corporation or the receiver or trustee empowered to execute this report as required by Chapter 617, Florida Statutes; and that my name appears in Block 10 or Block 11 if changed, or on an attachment with an address, with all other like empowered.

MILE

NAME STREET ADDRESS

☐ Detete

TITLE

NAME

STREET ADDRESS

GENECIPIAN & 1-5-2007



## ATTACHMENT Division of Corporations

#### 2007 Annual Report

Listed below is the most recent information reported for the entity. Please review and click the appropriate button at the bottom to generate the annual report form.

This information cannot be changed on the report.

Document Number

F06000003481

Business **Entity Name**  GENE CIPRIANO, ADMINISTRATOR OF THE INFINITY FOUNDATION OF PANAMA, AND HIS SUCESSORS, A

CORPORATION SOLE

Original File Date

05/09/2006

FEI Number

47-0937850

Principal Address C/O 200 EAST DEL MONTE AVE

CLEWISTON, FL 33440

Mailing Address

C/O 200 EAST DEL MONTE AVE

CLEWISTON, FL 33440

Registered Agent DONNA FRIEDMAN

1317 SOUTHEAST 2ND ST CAPE CORAL, FL 33990 US

Officer/Director Name And Address

DP OVERSEER/ADMINISTRATOR GENE CIPRIANO 200 EAST DEL MONTE AVE CLEWISTON, FL 33440

If all of the above information is correct and you do not wish to make any changes, please select:

If you need to make changes to the above information, please select:

No Changes

**Make Changes** 

Sunbiz Home Page

Help

STATE OF FLORIDA Division of Corporations P.O.Box 1500 Tallahassee, Florida 32302-1500 January 5,2007

Dear Sir/Madam,

I am enclosing a check number 1581 for \$70.00 for the Annual renewal of our registration and one certificate of status.

Pleases note the change of title from DP to Overseer/ Administrator. I tried to change it online but for some reason it would not work.

I am also inclosing information on the differences between 501(c)(3) vs. what we are 508(c)(1)(A) we have Mandatory exemptions, which are listed and highlighted on the enclosed four pages.

We need to be tax exempted in Florida. We are a Charitable, Educational, and Spiritual Organization.

Could you send me whatever forms I need to complete to accomplish this? If you need to send this to a different department and you can do that I would appreciate that, if you can't please let me know were I need to send them. I thank you in advance for all your help.

Respectfully

Gene Cipriano

Overseer/Administrator



# UNITED STATES STATUTES AT LARGE

CONTAINING THE

LAWS AND CONCURRENT RESOLUTIONS ENACTED DURING THE SECOND SESSION OF THE NINETY-SEVENTH CONGRESS OF THE UNITED STATES OF AMERICA

1982

AND

**PROCLAMATIONS** 

VOLUME 96.
IN TWO PARTS

PART 1 PUBLIC LAWS 97-146 THROUGH 97-301



UNITED STATES GOVERNMENT PRINTING OFFICE WASHINGTON: 1984 ATTACHMENT
600091

#F0600003481

CORPORATION SOLE: DISCRIPTION

Corporation Sole's are filed with the Arizona Corporation Commission (ACC) in accordance with Arizona Revised Statute title 10, section 11902 (ARS 10-11902). The corporation sole is the incorporation of an office of a church or religious society and is formed to acquire, hold and dispose property for the benefit of religion, for works of charity and for public worship, and of property of scientific research institutions maintained solely for pure research and without expectation of pecuniary gain or profit

Basically a corporation sole is a corporation of one and lacks the usual trappings of a corporation. It does not have a board of directors, officers, stock, by-laws, official minutes, seal, or corporate name (Overseers of the Poor v. Sears, 39 Mass. 122).

The fact that the corporation sole works satisfactorily is, perhaps, best illustrated by the relative absence of recent cases carried to the appealet courts. Corporate structure is seldom at issue, but the cases tend to run the gamut: torts, contract, civil procedure, piercing the corporate vell, workman's compensation, taxation, eminent domain, estates and simple fraud. Property disputes are relatively rare, perhaps because there would be first amendment implications for most corporation sole. The important thing to keep in mind is that the corporation sole can do no wrong, it is the office holder who finds himself in court for going outside of the articles of the corporation sole.

Corporate veil: in County of San Luis Obispo v. Delmar Ashurst (146 Cal.App.3 at 380), the county was suing Ashurst for personal debts he incurred. The court ruled that the assets of the corporation sole belong to the corporation sole and not its titular head.

Taxation: because a corporation sole is an integrated auxiliary of a church or religious society it is not only exempt from taxation but there is a mandatory exception from having to apply for recognition of exempt statues (26 USC 508). IRS publication 557 (Rev. November 1991) page 21 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 contribution, the organization may find it advantageous to obtain recognition of exemption."

Furthermore ARS 43-1201 states that corporations organized and operated exclusively for religious, charitable, scientific, literary or educational purposes or for the prevention of cruelty to children or animals are exempt from state taxation.

Finally, one of the biggest advantages of a corporation sole over a corporation aggregate is that property and powers of a corporation sole are transferred on the death of an incumbent to successors in the office, not to heirs or through executors. The corporation sole exist in perpetuity and are not required to maintain an annual reporting to continue to do business (ARS 10-11904).





Sec. 501. - Exemption from tax on corporations, certain trusts, etc.

(a) Exemption from taxation, an organization described in subsection (c) or (d) or section 401(a) shall be exempt from taxation under this subtitle unless such exemption is denied under section 502 or 503.

(c) List of exempt organizations; The following organizations are referred to in subsection (a):

(3) Corporations, and any community chest, fund, or foundation, organized and operated exclusively for religious, charitable, scientific, testing for public safety, literary, or educational purposes, or to foster national or international amateur sports competition (but only if no part of its activities involve the provision of athletic facilities or equipment), or for the prevention of crucity to children or animals, no part of the net earnings of which inneres 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 (except as otherwise provided in subsection (b)), and which does 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.

Sec. 508. - Special rules with respect to section 501c3 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).

(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.

### SEC. 6033. - RETURNS BY EXEMPT ORGANIZATIONS

(a) Organizations required to file

(1) In general Except as provided in paragraph (2), 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 outh 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) 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 tamble year are normally not more than \$5,000, or (iii) the exclusively religious activities of any religious order. #F0600003481

Corporate soles are known to have been in existence for over 800 years. Protected by the First Amendment Bill of Rights to the Constitution, The Ecclesiastical Corporation sole creates the "meets and bounds" recognized now in civil law and American jurisprudence as provided for in 26 United States Code 508 (c) (1) (a). This is an "exempt status" with no statutory reporting requirements such as in a 501 (c) (3), "organization" which must apply for recognition and/or acknowledgment from the Internal Revenue Service, and file form 1023. An ecclesiastically organized Corporation sole can have mandatory exemption from any statutory or jurisdictional requirements, in respects to "organizations" organized under section 501 (c), 26 USC (Internal Revenue Code). The Church, its auxiliaries, conventions and other non-secular activities are under no statutory definition or jurisdiction yet may still enjoy "tax exemption" and "tax deductible contributions."

Conclusion: The Corporation sole can have the unique advantage of both natural and legal fiction. It can hold property real and personal; it can bank and function in all areas of commerce; it can sue and be sued. Depended upon a particular need, it is an excellent vehicle in which to navigate the political ebbs and tides of commerce; and, to deal with the legal fiction of Governments and other artificial entities of mans creation. It enjoys perpetuity of succession (no inheritance tax); it enjoys, profits and controls all things for the benefit of the sole. But, more importantly, the Corporation sole is not only a legal entity but also a natural (corporate) and Lawful entity, as opposed to being an artificial and politically generated entity. It is a reminder (for the record) to the busy political state of an existing non-temporal arrangement that is antecedent to all earthly governments that is secured and protected by the First Amendment.