

Declaration of Trust

508(c)(1)(a) Religious Trust — Sample Template

INSTRUCTIONS: Replace every field shown in gold brackets with your specific information. Every field marked [YOUR ____] must be completed before this document is used. Keep this original and make copies for banking and records.

ARTICLE I — ESTABLISHMENT

This Declaration of Trust is made and entered into on [DATE – e.g. January 1, 2025], by [YOUR FULL LEGAL NAME], hereinafter referred to as the "Trustee," who hereby declares and establishes a religious trust to be known as:

[FULL LEGAL NAME OF YOUR MINISTRY — e.g. Farmstead Health Fellowship]

This is the official name of your church or ministry trust.

The Trust shall be located in the State of [YOUR STATE] and shall operate as a religious organization under the authority of Section 508(c)(1)(a) of the Internal Revenue Code.

ARTICLE II — PURPOSE AND MISSION

The purpose of this Trust is exclusively religious. The Trust is organized and shall be operated for the following religious and charitable purposes:

Primary Mission Statement

Write 1-3 sentences describing what your ministry does and who it serves.

Secondary Ministry Activities

List additional ways the ministry serves its community.

The Trust shall conduct its activities in accordance with the religious beliefs and principles of [YOUR MINISTRY NAME] as set forth in the Statement of Faith attached hereto as Exhibit A.

ARTICLE III — TAX EXEMPT STATUS

This Trust is organized exclusively for religious purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code. Pursuant to Section 508(c)(1)(a) of the Internal

Revenue Code, this Trust, as a church and religious organization, is not required to apply for recognition of its tax-exempt status.

No part of the net earnings of this Trust shall inure to the benefit of, or be distributable to, its Trustee, officers, or other private persons, except that the Trust shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in Article II.

ARTICLE IV — TRUSTEE

The initial Trustee of this Trust shall be [YOUR FULL LEGAL NAME], whose address is [YOUR ADDRESS, CITY, STATE, ZIP].

The Trustee shall have the authority to:

- Receive and hold property, real and personal, in trust for the purposes of this Trust
- Open and maintain bank accounts, investment accounts, and other financial instruments in the name of the Trust
- Enter into contracts on behalf of the Trust
- Employ ministers, staff, and contractors in furtherance of the Trust's religious mission
- Designate housing allowances for qualifying ministers pursuant to IRC Section 107
- Acquire, hold, manage, and dispose of property used in furtherance of the Trust's religious purposes
- Conduct all other activities necessary to carry out the religious mission of the Trust

Successor Trustees shall be appointed by the sitting Trustee or, in the event of incapacity or death, by [NAME OF SUCCESSOR TRUSTEE OR PROCESS FOR SELECTION].

ARTICLE V — PROPERTY AND ASSETS

All property held by this Trust is dedicated to the religious and charitable purposes set forth in Article II. No property of this Trust shall be used for the personal benefit of the Trustee or any private individual except as reasonable compensation for services rendered in furtherance of the Trust's mission.

The Trust may hold real property, personal property, vehicles, business interests, and other assets provided that such assets are used in active furtherance of the Trust's religious mission and documented accordingly.

ARTICLE VI — DISSOLUTION

In the event of dissolution of this Trust, all assets remaining after payment of debts and liabilities shall be distributed to [NAME OF ANOTHER RELIGIOUS ORGANIZATION OR CHARITABLE PURPOSE], a religious or charitable organization operating under Section 501(c)(3) of the Internal Revenue Code, or to the federal, state, or local government for a public purpose.

ARTICLE VII — AMENDMENTS

This Declaration of Trust may be amended by the Trustee at any time, provided that no amendment shall cause the Trust to operate in a manner inconsistent with Section 501(c)(3) or 508(c)(1)(a) of the Internal Revenue Code.

ARTICLE VIII — GOVERNING LAW

This Trust shall be governed by the laws of the State of [YOUR STATE] and the applicable provisions of the Internal Revenue Code of the United States.

IN WITNESS WHEREOF, the undersigned Trustee has executed this Declaration of Trust on the date first written above.

Trustee**Date:**

Signature: _____

Printed Name: _____

Witness 1**Date:**

Signature: _____

Printed Name: _____

Witness 2**Date:**

Signature: _____

Printed Name: _____

EXHIBIT A — STATEMENT OF FAITH

Attach your completed Statement of Faith (Document 3 in this kit) here as Exhibit A.

EIN: [YOUR EIN — obtained from IRS.gov Form SS-4]