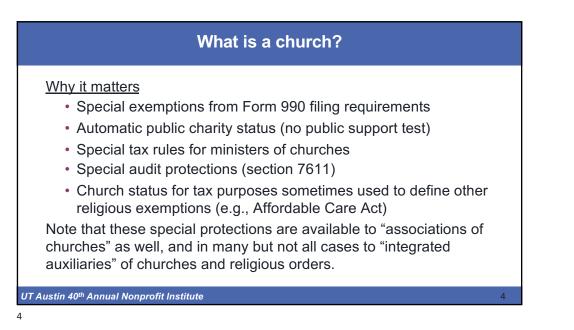
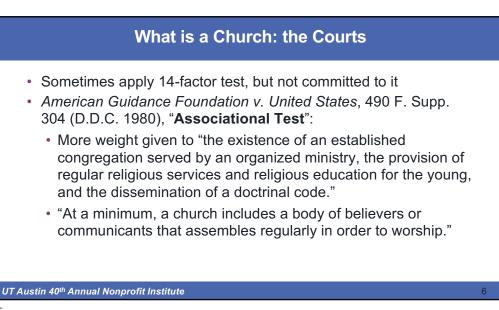


Developments in the Definition of Church Child Safety Ministers and Intellectual Property Parsonage Allowance Ministerial Exception (time permitting)



What is a Church: IRS 14-Factor Test · Distinct legal existence · Organization of ordained ministers · Recognized creed and form of Ordained ministers selected after completing prescribed courses of study worship · Literature of its own Definite and distinct ecclesiastical government · Established places of worship Formal code of doctrine and · Regular congregations discipline · Regular religious services • Distinct religious history Sunday schools for the religious · Membership not associated with instruction of the young any other church or denomination · Schools for the preparation of its ministers UT Austin 40th Annual Nonprofit Institute 5



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