

Does Light Path Resources Meet 'Approved' Guidelines...

As A FREE Church ?

**Neither the Tax Code nor Regulations provide a definition of what constitutes a church. There have been several court cases and Rev. Rul. 59-129 that list factors to be considered. (Rev. Rul. 59-129 was published in a digest format and thus, does not specifically list the following criteria.) To be classified as a church and thus exempt from taxation, a U.S. organization "should" meet most of the following criteria:
(does Light Path Resources meet this?)**

- a distinct legal existence, yes - on line.**
- a recognized creed and form of worship, yes - ref. "Beliefs & Philosophies."**
- a definite and distinct ecclesiastical government, yes.**
- a formal code of doctrine and discipline, yes - again, ref. "Beliefs & Philosophies"**
- a distinct religious history, yes - ref. "Ordination Trail."**
- a membership not associated with any other church or denomination, yes.**
- a complete organization of ordained ministers ministering to their congregations and selected after completing prescribed courses of study, yes - again, ref. "Ordination Trail."**
- a literature of its own, yes - the whole web site, but primarily under "Background Pages" and "The Library."**
- established places of worship, yes - anywhere, everywhere, at any time.**
- regular congregations, yes - as documented in the number of web pages/month.**
- regular religious services, yes, see "established places of worship," above.**
- Sunday schools (discrimination?) for the religious instruction of the young and no, We advocate universally provided spiritual information (as opposed to "religious instruction" for everyone, young and old, so that each**

individual can accept/reject whatever concepts to which they expose themselves.

- **"schools" for the preparation of its ministers. yes - but more based on personal evaluation. To date (Aug 2011), LPR has ordained two at-large ministers.**
- **Churches and Political Activity: Churches and religious organizations may engage in limited political activity. Yes, in our case VERY limited, since we come from a Unity Consciousness viewpoint and, while personally possessing strong progressive beliefs, we see this website/church as encompassing a global, a galactic and beyond... a Universal outlook.**

If an organization can show that it meets most of the items listed above, then generally it will be classified as a church and, as shown in this newspaper article, is not subject to the new non-profit up-to-\$25K reporting requirement.

Some references concerning on-line churches as a new societal development:

- **Zaleski, The Soul of Cyberspace: How New Technology Is Changing Our Spiritual Lives, Harper Collins, NY, NY, 1997**
- **Hojsgaard and Warburg, Religion and Cyberspace, Routledge, NY, NY, 2005**
- **Campbell, Exploring Religions Community Online, Peter Lang Publishing, NY, NY, 2005**

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