The Corporation Sole: It’s History, Use, and Legislative Abandonment

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Abstract

This paper is about the corporation Sole, which is a legal entity for religious organizations. Although not mentioned in today’s primary Law School textbooks, the Corporation Sole is statutorily present in almost one-third of the United States and exists in some type of legal form in almost half the states. Largely unknown is that one-third of Roman Catholic diocesan bishops in the United States are organized as corporations Sole, along with various Episcopal dioceses, and the Church of Jesus Christ of Latter-day Saints. This article argues that states should abandon this legal entity as a vehicle for religious organizations unless those organizations provide financial transparency consistent with IRS guidelines for other 501c3 organizations.