

The Obligation of Ḥuqúqu'lláh

- Once a Baha'i's debts have been paid and their assets reach a certain amount (19 mithqals of gold), Baha'is are instructed in the Kitab-I-Aqdas to make a one-time payment of nineteen percent of their wealth to the Baha'i Ḥuqúqu'lláh Trust. The residence and household furnishings are exempted from the payment and calculation of Huquq'ullah.
- This mandatory donation, somewhat analogous to tithing, is referred to as " Ḥuqúqu'lláh" (the Right of God). It is mandated to "purify one's riches and earthly possessions."

Payment cannot be demanded.

- The payment of Ḥuqúqu'lláh is a personal obligation for each Bahá'í. It is a matter of conscience and cannot be demanded from a Baha'i. A Bahá'í can fulfill this obligation with a provision in his or her will or trust for the payment of whatever remains of the debt to Ḥuqúqu'lláh at the end of his or her life.

The Payment of Huqúqu'lláh

- Payments to Huqúqu'lláh are made to the “Bahá'í Huqúqu'lláh Trust.” The tax ID number of the Trust is 36-3297839.
- In the United States, Huqúqu'lláh payments are mailed to:

Bahá'í Huqúqu'lláh Trust
P. O. Box 697
Wilmette, IL 60091

Bequest to the Ḥuqúqu'lláh Trust

- The payment to Ḥuqúqu'lláh is a charitable donation for tax purposes. Because this payment has precedence in Baha'i law, it should be paid immediately after the estate pays debts and before other distributions.
- A practitioner may want to include the provision for payment of Ḥuqúqu'lláh as the first specific bequest to ensure the payment to the Ḥuqúqu'lláh Trust will take precedence over other specific bequests and distributions to residuary beneficiaries.

Donations to other Baha'i Institutions

- Many Baha'is will also want to donate to their local and national institutions such as the Local Spiritual Assembly and the National Spiritual Assembly.

Donations to local Baha'i Institutions

If a bequest is intended for a Local Spiritual Assembly, it needs to state which Assembly by location and state, for example is the intended beneficiary. For example, the Spiritual Assembly of the Bahá'ís of (locality name, state, and tax ID number).

Donations to National Baha'i Institutions

- The National Spiritual Assembly of the Bahá'ís of the United States, is an Illinois not-for-profit corporation, tax ID number 36-3981492.

National Spiritual Assembly of the Bahá'ís of the United States
1233 Central Street
Evanston, IL 60201