

Ministry Facts

Hi The Difference between large and small letters usage

The way a word is spelled determines its meaning, what law one is under. There are at least three ways to spell any one word. Let us take, as an example, the spellings of “rich,” “Rich,” “RICH”. The first spelling, “rich,” means “wealthy”. This word is an adjective has no substance; it merely describes the *person* of man, not the man himself. The spelling “Rich”, on the other hand, has a completely different meaning. It is a proper name, refers to the man himself, usually a nickname as the proper name would be Richard; this word has substance. By spelling this word lawfully, it brings you under the Law that created it. You mother named you, and thus you are under the law of the Creator. Since God created man, this would bring you under God’s Law, the Law of the Creator. The last spelling, “RICH”, has a completely different meaning than the previous two spellings. You will not find any words spelled in all capital letters in the dictionary, because these words do not exist. They are fictions, by spelling a name in all caps, it brings you under the law that created it: which would be the fictitious laws of man. This is why all corporations are spelled in all capital letters, because they are fictions created by man, not substance created by God. However, you will find all capitalization rules in the Government Styles Manuel for the public printer, thus it is under the law of the government for certain styles of abnormalities to exist.

An all-capital name was typical under Roman law for several reasons. They did not have any lower case letters until later; many of the people were un-educated. The all-capital names were placed on property, *i.e.* ships, buildings, and slaves. These were valuable, mammon based, thus capital, as capital relates to finances, seat of authority and, of course, large letters. The original distinction between the letters are large letters, next came upper case, capital letters, capitals, capitalization, caps, majuscule, upper-case, or uppercase, and then we have small letters, lower case, minuscule, lower-case or lowercase. The case referred to the printer’s case, where individual letters were kept for the printer.

When you give something a name, it is considered your property. Who named your pets? Who named you? Men will often name their cars, plans, boats etc. that is why in Latin languages, inanimate objects are feminine. Even in a relationship, you will rename your lover; honey, sweetheart, babe or something that has meaning to you both. Nobody else uses the name to describe your significant other because it is not proper. When someone does cross that line, it is a threat by strangers or possibly a family member or close friend.

Even God has renamed people to demonstrate, a promise, goal, desire, or some other reason. Nehemiah 9:7 Thou *art* the LORD the God, who didst choose Abram, and broughtest him forth out of Ur of the Chaldees, and gavest him the name of Abraham; Genesis 32:28 And he said, Thy name shall be called no more Jacob, but Israel: for as a prince hast thou power with God and with men, and hast prevailed.

When you use all large letters, all capital letter, it would indicate the seat of authority is Rome, under Caesar, or as the US has used it, Washington D.C. Even calling it capitals indicates government usage instead of the common large letters, or printer’s location, upper case. Usually,

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if emphasis is needed, I will bold, italic, underline, use a different font size, color, and/or style to draw attention. Why are large letters used at all? If it involves money, large letters, all capital letters are used. Who creates the money? The capital; nearly all letters on the money is in capitals, and finally what is money called? Capital. The United States is a capitalistic society, mammon based. Banks require an Employer Identification Number, of which is issued by the IRS. Therefore, they renamed the ministry for banking purposes, as they do with everything, as everything involving the IRS is about money. Does this give them control over the ministry? It cannot give them control over the ministry. They are bound by the constitution of which clearly states that congress can pass no law regarding the free expression of religion. This is done so they can recognize it. They live in a fictional world; therefore, for them to see it, it must be on a lower level plane of existence. Thus, when all large letters is being used it is a reflection of man, spiritually dead so it can interact in the world of man, not in the world of God, the world of life.

In addition, as they are a corporation bound by corporation rules, they do not own, at best they can merely control corporate property within their jurisdiction. This ministry was created by a non-corporate fiction and is therefore the property of the creator, as expressed in either all-large letters or by proper large and small letters. If the creator says this is own by the Executive Director. Then whoever is the Executive Director is the owner by the rights of the creator. Anyone who is not the Executive Director must prove they were named as the Executor Director or have been injured and now entitled to the ministry or the property of the ministry. Anything else would be a gift, or theft.

Language

The world of the dead is here it is filled with sinful people. Some of us have been forgiven and ordered to love and help one another. The world of the dead is often called the “old man” and that the world “old man” makes its attachment to you. The terms, ‘person’, ‘individual’, ‘human being’, etc., are not in Christ. These are ‘created’ terms by the “natural man”: 1 Corinthians 2:14-16: Now the natural man receiveth not the things of the Spirit of God: for they are foolishness unto him; and he cannot know them, because they are spiritually judged. But he that is spiritual judgeth all things, and he himself is judged of no man. For who hath known the mind of the Lord, that he should instruct him? But we have the mind of Christ. These words describe the ‘old man’, not the ‘new man’, Heaven, in Christ: Colossians 3:8-10: but now do ye also put them all away: anger, wrath, malice, railing, shameful speaking out of your mouth: lie not one to another; seeing that ye have put off the *old man* with his doings, and have put on the *new man*, that is being renewed unto knowledge after the image of him that created him. Ephesians 2:15 Having abolished in his flesh the enmity, *even* the law of commandments *contained* in ordinances; for to make in himself of twain one *new man*, so making peace. Ephesians 4:24 And that ye put on the *new man*, which after God is created in righteousness and true holiness. Romans 6:6 Knowing this, that our *old man* is crucified with *him*, that the body of sin might be destroyed, that henceforth we should not serve sin. Eph 4:22 That ye put off concerning the former conversation the *old man*, which is corrupt according to the deceitful lusts.

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- In Balantine's Self Pronouncing Law Dictionary, 1948: Human Being is defined as "See Monster". In addition this same Law Dictionary: Monster is defined as "a human being by birth, in some part resembling a lower animal".
- In Webster's New World Dictionary, Third College Edition, 1988, a Monster is defined as "a person cruel, wicked, depraved, etc., as to horrify others".
- From the Random House Dictionary of the English Language, 2nd Edition: Human Being is defined as a "Natural man: unenlightened or unregenerate". Unregenerate means "not regenerate; unrepentant; an unregenerate sinner; not convinced by or unconverted to a particular religion; wicked, sinful, dissolute".
- In Webster's New World Dictionary, Third College Edition, 1988: Humanitarianism is defined as "the doctrine that humankind may become perfect without divine aid".
- In Colliers New Dictionary of the English Language, 1928, Humanitarian is defined as "a philanthropist; an anti-Trinitarian who rejects the doctrine of Christ divinity; a perfectionist".
- In the Random House Webster's College Dictionary, 1990: Humanism is defined as "any system or mode of thought or action in which human interests, values dignity predominate, especially an ethical theory that often rejects the importance of a belief in God".

Therefore, when anyone calls himself or herself a "human being", or a "humanitarian", they are saying (according to every definition of these words, according to the law), "I'm an animal; I'm a monster; I'm not saved; I'm unrepentant; I'm an unregenerate sinner; I'm not converted; I'm wicked, sinful, dissolute; I'm cruel, depraved, unenlightened; I reject Christ's divinity the importance of a belief in God". Dear reader, do you still consider yourself a human being? The jails are filled with human beings and so is the government.

In the KJV the word human being is not used, person is. The Septuagint uses the term "human beings" only one time; the meaning is identical to the above definitions. Let us look at the last verse of the book of Jonah, where Nineva was full of men who were unrepentant, unregenerate, unconverted, wicked, sinful, dissolute, cruel, depraved, unenlightened, rejected the importance of a belief in God. In other words: "human beings". Jonah 4:11 (Septuagint), "shall not I spare Nineva, the great city, in which dwell more than twelve myriads of human beings, who do not know their right hand or their left hand...?" The "human beings" of Nineva did not know their right hand from their left because they did not know the Truth and were lost. They did not know God, because they were separated from God. However, those human beings were willing to turn from their ways learn the things of God, He spared that city from destruction.

The term "human being" is also synonymous with the term 'natural man'. "The natural man is a spiritual monster. His heart is where his feet should be, fixed upon the earth; his heels are lifted up against heaven, which his heart should be set on. His face is towards hell; his back towards heaven. He loves what he should hate, hates what he should love; joys in what he ought to mourn for, mourns for what he ought to rejoice in; glories in his shame, is ashamed of his glory; abhors what he should desire, desires what he should abhor". Thomas Boston, quoted in Augustus Toplady, Complete Works (1794, reprinted by Sprinkle Publications 1987). The Word confirms: 1 Corinthians 2:14, "the natural man receiveth not the things of the Spirit of God: for they are foolishness unto him: neither can he know them, because they are spiritually discerned". The above verse witnesses to us that the natural man is spiritually dead. The "natural man" in Scripture is synonymous with the "natural person" as defined in man's laws. "Natural Person means human being, not an artificial or juristic person". *Shawmut Bank, N.A. v. Valley Farms,*

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610 A. 2d. 652, 654; 222 Conn. 361. “Natural Person: Any human being who as such is a legal entity as distinguished from an artificial person, like a corporation, which derives its status as a legal entity from being recognized in law. Natural Child: The ordinary euphemism for “bastard” or illegitimate”. *Amon v. Moreschi*, 296 N.Y. 395, 73 N.E.2d 716. Max Radin, *Radin’s Law Dictionary* (1955).

Those that are spiritually dead belong to the prince of this world because he is dead himself. Satan has dominion over the natural man, for he is the prince of this world (John 12:31; 14:30; 16:11); and, because of this, he has dominion over those of the world, *i.e.*, human beings, the natural man “those who receive not the things of the Spirit of God reject Christ. Because the bondman in Christ is sanctified from the world, he is separated from the adversary’s dominion over him” sin (John 8:34). This is the cause for Christ having sanctified Himself in the Truth of the Word of God to provide the entrance to the refuge in through Himself for us.

We are One

We will examine the biblical references concerning ministries, the responsibility of the government, the lawfulness of a ministry, and why you would desire one. While this has many references to Christ and Christians, and while other may object, I view this as applicable to all religions. I believe there is one God; just as Man and Woman are joined in love become one flesh, our God, Father, Son, Holy Spirit, are one, therefore any religion worshipping one God means we are worshipping the same God. The goal of men and women is to join God in love become one with Him. We begin, and we are referenced as being the bride:

- Matthew 8:14-15; Mark 2:18-20; Luke 5:33-35: Then come to him the disciples of John, saying, Why do we and the Pharisees fast oft, but thy disciples fast not? And Jesus said unto them, Can the sons of the bride chamber mourn, as long as the bridegroom is with them? but the days will come, when the bridegroom shall be taken away from them, and then will they fast.
- John 3:29 He that hath the bride is the bridegroom: but the friend of the bridegroom, that standeth and heareth him, rejoiceth greatly because of the bridegroom’s voice: this my joy therefore is made full.
- Revelations 18:23 and the light of a lamp shall shine no more at all in thee; and the voice of the bridegroom and of the bride shall be heard no more at all in thee: for thy merchants were the princes of the earth; for with thy sorcery were all the nations deceived.
- Revelations 21:2 And I saw the holy city, new Jerusalem, coming down out of heaven from God, made ready as a bride adorned for her husband.
- Revelations 21:9 And there came one of the seven angels who had the seven bowls, who were laden with the seven last plagues; and he spake with me, saying, Come hither, I will show thee the bride, the wife of the Lamb.
- Revelations 22:17 And the Spirit and the bride say, Come. And he that heareth, let him say, Come. And he that is athirst, let him come: he that will, let him take the water of life freely.

The point being is to join as one. We, men and women, are the Bride; to the Bridegroom, known as Christ. Under the tradition of Coverture, the wife becomes one in love with the husband. The husband protects the wife; may even go to prison in her behalf; the

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husband will accept punishment for the wife; he is to protect his wife, his property. In law, one cannot testify against the other. Being joined as one, he cannot testify against himself or she against herself. Knowing the tradition of coverture lays the foundations for men and women to love each other so that husband knows the wife and they become one. Just as we become one in Christ, he protects us, and will not testify against himself. This is not about guilt, it is about love. Loving parents will give up their life for their children. Coverture is about protecting, concealing the bride, under his authority. The government has removed coverture and presented us with their religion of no God, under their marriage laws: The first amendment of the United States of America's Constitution reads as follows: "Congress shall make no law respecting an establishment of religion, or prohibiting the free exercise thereof". We, the children of God, are the church, and we are the ministries. The government is not the church, for it is without God. The corporations are not the church, as they get their permission to exist from a Godless entity. However, it is true that the people create the governments for their protection and therefore no soulless corporation should harm even one man, woman, child, or their rights. All men and women are foreign to government as it is not the Kingdom of Heaven.

In the strict everyday definition of the word, a corporation is "a group of people combined into or acting as one body" *i.e.* body corporate. This word is derived from the Latin word "corpus", which means, "body". Government is also a body, called body politic. In this sense, the Christian Church is indeed a corporation. It is the "corpus Christi", the "Body of Christ". Different corporations, governments, and churches derive its existence and authority from its Head. The US Government derives its authority by the people, of the people and for the people.

- "The people of the state, as the successors of its former sovereign, are entitled to all the rights which formerly belonged to the king by his own prerogative." *Will v. Michigan Dept of State Police*, 491 US 58.
- "The sovereignty of a state does not reside in the persons who fill the different departments of its government, but in the **People**, from whom the government emanated; and they may change it at their discretion. Sovereignty, then in this country, abides with the constituency, and not with the agent; and this remark is true, both in reference to the federal and state government." *Spooner v. McConnell*, 22 F 939 @ 943.
- "Sovereignty itself is, of course, not subject to law, for it is the author and source of law; but in our system, while sovereign powers are delegated to the agencies of government, sovereignty itself remains with the people, by whom and for whom all government exists and acts. And the law is the definition and limitation of power." *Yick Wo v. Hopkins*, 118 US 356, 370.
- The corporation derives its authority from the government; while the church, derives its authority from the risen and victorious Son of God. It is comprised of individual members who have covenanted together to further Christ's Kingdom by the preaching of the Gospel and the disciplining of the nations (Matthew 28: 19-20). Nations is the people everywhere, you cannot disciple corporations or governments.

We are one church/ministry. A church/ministry is not necessarily a building or even a congregation. A church is simply a religious establishment consisting of two or more people in His name: Matthew 18:20 For where two or three are gathered together in my name, there am I in the midst of them. Two or more people can also be an artificial entity or what might be called:

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a legal fiction, which anyone, including you, may create or establish. In whose name do you gather? The church/ministry may or may not have buildings, ceremonies, a creed, robes and/or vestments, or what ever. You do not have to reveal to anyone the sum total or substance of the religion, and/or the church/ministry, which you establish.

See Words and Phrases at your local law library for the legal definition and scope of the following words. Also remember, you can alter definitions to fit your needs, and include their meanings in your documents, however do not do so in deception; this is what dictionaries say:

- Church: place of worship, faith, creed, spiritual community.
- Ministry: spiritual work, service, or vocation of a Minister of Religion.
- Clergy: the Body of Christ; the ordained people of a Spiritual community.
- Ordination: conferring Holy orders on someone.
- Religion: belief, worship, faith.
- Ceremonies: formal celebrations of an event or anniversary.

United States Supreme court cases gave us a decision that held that the ‘establishment of religion’ of the First Amendment means this:

- Neither a state nor the Federal Government can set up a church. Neither can they pass laws, which aid one religion, aid all religions, or prefer one religion to another. Neither can they force, nor influence one to go to, or to remain away from a church [ministry], against their will, nor force him to profess a belief, or disbelief, in any religion. No one can be punished for entertaining or professing religions beliefs or disbeliefs, for church [ministry] attendance or nonattendance: *Everson vs. Board of Education*, 330 US 203.91, LEd 2nd 71.
- “Neither this court nor any branch of this government will consider the merits or fallacies of a religion. Nor will the court compare the beliefs, dogmas, and practices of a newly organized religion with those of an older, more established religion. Nor will the court praise or condemn a religion, however excellent or fanatical or preposterous it may seem. Were the court to do so, it would impinge upon the guarantee of the First Amendment”. *Universal Life Church. Inc., vs. United States*, Judge Brattin for the Eastern District of California, found in 372F. Supp. 770, 776 (E.D. Cal 1974)
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- “Religion is not confined to a sect of a ritual. The symbols of a religion to one are anathema to another. What one may regard as charity, another may scorn as foolish waste. Even education is today not free from divergence of view as to its validity.” *Unity School of Christianity*, 4 B. T. A. 61, 70 (1926)
- “We find the court addressing the concept of God and religion and holding that the test of belief in a Supreme Being (God) is whether a given belief that is sincere and meaningful occupies a place in the life of its possessor, parallel to that filled by the orthodox belief in

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God of one who is clearly religious”. *United States vs. Seeger*, 380 U.S. 163 (Supreme Court 1965).

- “The term ‘religion’ or ‘religious’ in tax exemption laws should not include any reference to whether the beliefs involved are theistic or non theistic. Religion simply includes: (1) a belief, not necessarily referring to supernatural powers; (2) a cult, involving a gregarious association openly expressing the belief; (3) a system of moral practice directly resulting from adherence to the belief; and (4) an organization within the cult designed to observe the tenets of belief. The content of the belief is of no moment”. *Fellowship of Humanity vs. Alameda County*, 153 Cal. A. 2nd 673, 315 P. 2nd 394, (1957).
- In *Kibbe vs. Antram*, 4 Conn. 134, 139, we see that to “ordain” is to vest with authority -ministerial function - or sacerdotal power. Also from the same case it is established that, “the ordination” of a clergyman remains even after his separation from a church of which he one had charge, and his spiritual authority continue, although he is not settled over a particular congregation”.
- From *Buttecali vs. U.S.C.C.A., Tex. 130F.* 2nd 172, 174, the following rationale is stated: “Generally a duly ‘ordained minister’ is one who has followed a prescribed course of study of religious principles, has been consecrated to the service of living and teaching that religion through an ordination ceremony under the auspices of an established church, had been commissioned by that church as its minister in the service of God and generally is subject of control or discipline by a council of the church”.

In *Ruggles vs. Kirnball*, 12 Mass. 337,338, it states: “The minister may be installed over some particular society, either incorporated or unincorporated”.

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This is not a complete list of being ordained online, free. These are all lawful and out of control of the government. Do you need to do this? That is between you and God to decide. However, you should know, if you are a Christian, then you are kings and priests: Revelations 1:5-6; 5:9-10. You do not need permission from a particular government, school, seminary, or religious order; if you are baptized in the name of the Father, Son, and Holy Spirit, you are kings and priests for God. The only difference is your level of knowledge, experience, and comprehension. We are God’s children, stop acting like slaves of the government.

Baptized the Spirit

Under Moses, slaves were treated as people but held in bondage as property, but only for 6 years. Any children born from a slave was property of the master. Genesis 16:1; Genesis 30:3; Genesis 30:9. If you mistreated a slave, the slave was set free: Exodus 21:26-27. However,

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under Roman law, if you were a slave, you were a slave for life. If a slave was married and had children, they were the property of the master. Slaves were also captured in war and sold. They were often mistreated and even killed. Born into slavery with no hope of freedom is against God's laws. But slavery, is in the mind and heart of man, and what is in his heart, is true: Matthew 5:28; 15:8; 15:19; Mark 7:6; 7:21. Then Jesus came to them and gave them hope, one has to change the heart of man to free him. If you were born as a slave to a man in the Roman Empire, then you must be reborn into another kingdom, another State, another State of mind, by the spirit; free born. John 3:3, 5-7: "Jesus answered and said unto him, Verily, verily, I say unto thee, Except a man be born again, he cannot see the kingdom of God; Jesus answered, Verily, verily, I say unto thee, Except a man be born of water and of the Spirit, he cannot enter into the kingdom of God. That which is born of the flesh is flesh; and that which is born of the Spirit is spirit. Marvel not that I said unto thee, Ye must be born again".

All flesh is born of water, now one must be born of spirit. Corporations and governments are created on paper. Does one have to be baptized? It sets a foundation for ones faith. Most do have to be baptized because in our minds and hearts we believe, we have faith that slave's life is all we have. It is the Spirit that is paramount John 3:8 "The wind bloweth where it listeth, and thou hearest the sound thereof, but canst not tell whence it cometh, and whither it goeth: so is every one that is born of the Spirit". John 8:31-36 "Then said Jesus to those Jews which believed on him, If ye continue in my word, *then* are ye my disciples indeed; And ye shall know the truth, and the truth shall make you free. They answered him, We be Abraham's seed, and were never in bondage to any man: how sayest thou, Ye shall be made free? Jesus answered them, Verily, verily, I say unto you, Whosoever committeth sin is the servant of sin. And the servant abideth not in the house forever: *but* the Son abideth ever. If the Son therefore shall make you free, ye shall be free indeed". We were born in water, embryonic fluid, and emerge out of the state we were in. We are baptized in water from the world and emerge from the state we were in.

Was the man who hung on a cross with Jesus, baptized? There is no indication that he was. He was a thief and accepted his fate: unlike Adam, who blamed Eve for his transgression, or that of Eve for blaming the Serpent for hers. This shows that one must be born of the Spirit, as he was already born of water. Being baptized helps one grasp the concept of being reborn into the Kingdom of Heaven. Once a slave, or servant, in captivity with no authority, we are baptized: a form of adoption, becoming heirs with the Son of Man. Galatians 4:1-7. John the Baptist was not Baptized as he baptized everyone else. Nonetheless, he was born into the Kingdom of Heaven.

This clearly indicates that you are what you say you are, what you think you are, and the Governments must recognize it or at the very least, not interfere with your ministry. No one can tell you if you are or are not in the Kingdom of Heaven save Christ. If you believe in your heart you are, you are. Being baptized by a corporation that gets authority from the government cannot make your commitment less. It does give evidence and makes it harder to free your-self from the shackles of the government, due to the ungodly nature of government, however, you belong to God, not a building, therefore, even as Shadrach, Meshach, and Abed-nego, were captured and force to do certain things in the name of the government, they still belonged to God. No different then if you are baptized without believing, you do not belong to God, you may fool others, but you wont fool God.

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If you are free, why do you have to pay taxes? Are not taxes a form of tribute, which keeps us connected to the government? It is a choice. Unlike many other countries all over the world, we have the freedom to choose; we just do not know it. The thirteenth amendment to the Constitution: “slavery nor involuntary servitude, except as a punishment for crime whereof the party shall have been duly convicted, shall exist within the United States, or any place subject to their jurisdiction”. This means you volunteered, you made a choice, and you elected to be a slave for the government. Which also means you can stop volunteering or unless, of course, you have been duly convicted of a crime. You can only have one master, whose laws will you follow? The loving; forgiving; righteous laws; from God or Mammonism: the laws about money; taxes; manmade laws, legalities, and/or capitalism. Whom do you love?

We call ourselves Christians but we follow the laws of man. You were made dead to the laws of Man, Romans 7:4. If we are to be subject to the higher powers (Romans 13:1-6), then we also must remember to put God first in all things and worship him only (follow his commands, obey God above all). In this Government, the United States, the higher powers say they cannot pass any law regarding religion or the free exercise thereof, we were made into Kings, Priests, Ambassadors, and Children of God in the Kingdom of Heaven and God has repeatedly said: Let My People Go, then how can we be compelled to obey any law of man. Does this mean anarchy, chaos, willfully causing harm or injury? No, it means being men and women behaving responsibly, and, of course, having fun. Who created the Government of the United States? The people. Our government is designed to allow artificial entities to operate internationally in commerce for profit. The people can self govern them selves. If they cannot, then they will be declared an all Capital Name, incompetent, and subject to all the laws of man, especially punitive ones.

Truth regarding non-profit 501(c)(3) Corporations

Many have questions regarding “Non-Profit” organizations. The hardest of all laws and the most feared of manmade laws are the IRS tax laws. IRS tax Codes are in Title 26. Many churches deal with Title 26 § 501(c)(3) non-profit corporations. Therefore, let us look into some of the laws of men and see if they too reflect the principal of no law regarding religion and what is the status of “501(c)(3)” Corporations.

What is a 501(c)(3) Corporation/Organization? According to this code, an organization may want to be recognized as a tax-exempt organization and may apply for 501(c)(3) tax-exempt status from the IRS. This application is done on one of the IRS’s forms, which *presumes* that the organization has been created by the state, *i.e.* a “Corporation”.

In Title 26 § 501(c)(3), specifically has a list of exempt organizations, foundations and establishment organization, etc., organized, and operated exclusively for religious purposes (the Church and its auxiliaries). Restrictions - No part of the net earnings of which insures to the benefit of any private shareholder or individual, no substantial part of the activities of which is carrying on propaganda, or otherwise attempting to influence legislation, and which does not

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participate in, or intervene in (including the publishing or distributing of statements), any political campaign on behalf of any candidate for public office.

In the IRS publication 557 states, that you do not have to register with the IRS, and that a church/ministry is “exempt automatically”. Therefore, if a church or ministry forms a 501(c)(3) corporation with the state, they “sign away” in a “legal contract” the rights of their organization under the constitution. A church or ministry does not have to apply for an exemption. They are already exempt by its very definition. There is no law that requires a church or ministry to apply for exemption. What is Gods, is Gods. In other words, a 503(c)(3) Church has chosen a new master to do its work under.

However, if you now have a 501(c)(3) corporation, you may be able to keep it as long as you use the corporation for the purpose of bulk mailing permit and perhaps your advertising. You must remember that the corporation is a “commercial enterprise” (public entity). This is the main reason the state regulates it.

Therefore, we see from the above information, that the church exists as an exempt organization under the laws of the United States of America; that is, the church and its auxiliaries; and not the people, persons, individuals, men and/or women who establish it. Under the no law concept of the First Article of the Constitution for the United States of America, is there any requirement, by law, for the church/ministry to make application for recognition of Exempt Status?

Under Title 26 § 508(a) it states: “New organizations must notify the secretary that they are applying for recognition of 501(c)(3) status except as provided in Subsection (c). Found in Code 508(c)(1), “Exceptions - mandatory exceptions - subsection (a), shall not apply to - (A) Churches, their integrated auxiliaries, and conventions or associations of churches.” Therefore, even the “Code” provides that the “Churches and their auxiliaries” do not have to notify the secretary that they are applying for recognition of exempt status! What are auxiliaries? Ministries, Kings, Priests, Ambassadors, Disciples, Saints, Children of God, those in the Kingdom of Heaven, any gatherings in the name of the Lord, and anything relating to religion, any religion.

As you may have heard, in 2013, the IRS has been accused of delaying the establishment of certain conservative groups. They needed no permission for them to carry on their activities, if they had understood what it was that they were setting up, and if it was set up, in any way associated with religion. The only reasons for applying for an EIN is so you can have a bank account in the name of the ministry and the ability to receive tax deductible donations. Consider: what applies to the IRS, also must apply to banks as well. If anyone sets up a 503(c)(1) Church, ministry, or other, it is a corporation. You do not have to notify the IRS, unless you choose to do so.

We can see from the above under the no law concept of the First Amendment that: The Church is exempt by right and does not have to petition any government agency for recognition of exempt status. In fact, as stated in the above paragraph, the law (Code 508 - 1 (a)(4)), the church/ministry is exempt whether it files or not.

Title 26 is the Internal Revenue Code (IRC). All Titles are called US Codes, they are codes as it has hidden or a secret language. Often times what we mean to say is not what is being

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said due to the language involved. What they cannot control is often not written down in the codes. For a Church to be written in the codes is designed to deceive the ignorant into contracting with the government. The code is written for the express reason to transfer your God given rights and the rights of your congregation out of the Kingdom of Heaven and into Hell. What is a world without God or God's protection. This is the reason for taking the time to unravel the codes language and make it clear key points and ideas. The government fears God and desires nothing to do with God or God's people. It is God's children that walk into and demand to be treated less than a man or woman, to demand to not have God given rights. Sharia law has been in the news as of late, terrorizing people into taking action with the ultimate goal of removing religious protections. Allowing the government to take action against the first amendment, to hate ones neighbor, to war with God. What they are allowed to do with one religion, they can do with all religions. Love your neighbor, love your enemy, for without love, you have nothing.

According to *Norton v. Shelby Co.*, a 501(c)(3) organization/corporation is a "creature" of the legislature, created by the state and therefore controlled by the state. It has no constitutional rights except for a limited first amendment right to advertise; (*Va. State Board of Pharmacy v. Va. Citizen's Council* or the "Ashwander Doctrine"). In other words, this fictional "person" has no rights. It only has privileges - which can be taken away at anytime by the state. In fact, all statutory organizations, (created by legislature) and known as "public entities" are controlled by the state. Which are you? Have you joined as a creature of the State? Or are you a gathering of people under Christ? When every other organization and private person is allegedly required to file an annual tax return, does the church also have to file?

IRC § 6033(a) exempts religious organizations from the need for filing returns of any kind! IRC § 6033(a)(2)(A) - Mandatory Exceptions - Paragraph (1) shall not apply to - (i) churches. IRS Code Section 6033(a)(2)(A)(i) provides for mandatory exceptions to filing requirements for religious organizations and states that filing requirements shall not apply to "churches", their integrated auxiliaries, and conventions or associations of churches. The definition of integrated means a part of a whole. The definition of auxiliary means a part that is helping or assisting another part. Since a self-supported ministry is definitely a part of the church, which is also assisting the church, it stand to reason that a self- supported ministry would therefore qualify as an integrated auxiliary to the Church. If you are a Man or Woman that believes in God, you are exempt unless you choose to be in the kingdom of man.

The problem lies upon the so called "advice" the IRS presents to an organization informing them that they may want to be recognized as a tax-exempt organization in order for donors to have a tax deductibility. After applying for an EIN number on the SS4 form, the IRS will send you a letter to which they inform you, in form 557, that you can file a 1023 form to be recognized. Applying for an EIN number in and of itself does not make a church or ministry a corporation, nor does it give the state any control. The only reason to apply for an EIN number is for a checking account -- and that is all! Therefore, it becomes a choice.

The Truth About Church Incorporation

Should you incorporate, "501(c)(3)" or should you remain unincorporated? Should you become public, or should you remain private? The official IRS Audit Guide, Section 242.31

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states that “the privilege against self incrimination under the Fifth Amendment does not apply to corporations. The theory for this is that the State, having created the corporation and therefore the entity is “public”, it therefore has reserved the power to inquire into its operation and activities. If it created it, then it can control it. The creator controls the created.

When a church or ministry files this form to become recognized as a tax-exempt organization, it then becomes a corporation according to the IRS. I believe this is not what God had in mind. A church or ministry as a 501(c)(3) corporation will never have freedom of worship, assembly, speech, press, redress of grievances, the first Amendment right allowing us to teach or preach our own doctrines, or the right to worship on Sabbath or Sunday. In fact, with no qualms about the separation of church and state (a misnomer), a state government can dissolve this type of church or ministry and take its assets. A Seventh day Adventist Pastor wrote about this type of problem confronting a church corporation in Florida. I may not agree with everything that was written, but what was written in Pastor Jan Marcussen’s June 2001 newsletter should be carefully read and understood:

A lawyer from California “tells some of his experiences in courtrooms where he helped Seventh day Adventist’s Churches, and other people to defend themselves. He revealed that certain courtrooms have the maritime flag [ensign] hanging in them instead of the American flag.” (Note-the maritime flag or ensign is an American flag with yellow fringe.) “This is the flag which a ship flies when at sea. The judge is the same as a captain of a ship who has supreme power and is not governed by the U.S. constitution.” A judge pointed a finger at the flag and announced “See that flag? It is a maritime flag! In this court, I am the law! YOU have NO rights unless I give them to you” (See Title 4, United States Code). “Because the ancient law of commerce involved sea-going vessels, merchant law developed into what we call today ‘Maritime Law’ - [the law of the sea]. Under Maritime law, during a voyage, the Captain’s word was the absolute, final law”.

The Pastor went on with a script of a conversation with this attorney: “Please give us some of the keys to understanding the legal system ... and tell us the background of ‘corporations’”. Attorney: “The first legal reference to corporations was in 2083 B.C. It was under the code of Hammerabbi, which was the law in the Mesopotamian part of Asia Minor. Roman Civil law brought about the development of various corporations. They were 1) Religious Soldalitas, 2) Governmental Municipants, and 3) Societies. During the time of the Roman Empire, the concept arose that a corporation could only come into existence by the creative touch of the sovereign. But with approval of the sovereign comes a certain amount of control. There were two offshoots of Roman Civil law - 1) Canon Law, and 2) modern civil law. Canon law deals with church property. This branch gave rise to two types of corporations - 1) Corporation Sole - composed of one person like a Bishop and 2) Corporation Aggregate - composed of many people. In the early 13th century, Pope Innocent IV developed the concept of a corporation as a “persona ficta”. This means a fictitious person or an artificial person, created and controlled by papal authority. This also led to the legal separation of the corporation (an artificial person), from a man. The word “corp” means “body”. This also leads to the fact that you cannot use everyday English language when you are talking about something that is “legal”. A word in “legal” terms means something different than the same word means in normal language”. The word “legal” itself means “fiction”. Murder, the act of killing is unlawful, however, the government can give you a legal license to kill. In every day language, you, and I are persons. That is not the case in

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“law”. A legal dictionary says that a “person” is a “corporation”, a “partnership”, *i.e.* an artificial, legal public entity”.

This Roman Civil system [we now have in our courts] of normal language vs. legal language is very tricky. It may mean one thing to common folk, but it may mean quite another for the attorney and the court. “The word ‘church’ with small letters [lower case] means a group of worshipers, and the word “Church” which is capitalized, means a state “corporation”. The civil law is the dominant law of Europe, evolved from the influence of Roman law. In this system of law, also known as ‘Inquisitorial Law’, you are presumed guilty until proven innocent. This is the opposite of English ‘Common Law’ where you are presumed innocent unless proven guilty. “By the 14th century in England, the concept of ‘Ilio Mosinari’ - or charitable corporations, was developed. By time of the reign of King James I, England had accepted the old Roman theory that a corporation could only be created by the proper authority, where the state was justified in regulating and controlling the ‘corporation’”.

“The great ‘Protestant Reformation’ started a change away from some of this Roman based law. Now, in the 21st century here in America, corporations are considered to be ‘creatures of the state’, in harmony with the roots of Roman Catholic ‘Canon Law’ and the ‘Civil Law’ of the Roman Empire. State law, (statutory law), governs every facet of a corporation’s existence. A corporation is a “person” under the law. The rights of a corporation are different from the rights of a man under the constitution. A corporation under the first amendment only has a limited freedom of speech, and is protected only as long as that freedom of speech involves the corporation’s advertisement of its product. The corporation itself does not have a fifth amendment right against self-incrimination. Corporations do not have the same rights against search and seizure as people are supposed to have”.

The Pastor went on and asked the lawyer about the Jesuit inspired inquisitorial doctrine of “visitation”: He stated; “This means that the state is a silent, third partner in any corporation formed with the state - including a ‘Church’ corporation. ‘Visitation’ gives the state the right to supervise and control every facet of the corporation’s operation. They can ‘correct’ anything that they think is an abuse and they can ‘nullify’ everything that the state views as ‘irregular’. The corporation must justify its behavior to the state by certain reporting requirements. If it cannot justify it, the state may order the State’s Attorney to file a suit against the corporation. If an injunction is obtained and the corporation refuses to follow its dictates, the State’s Attorney General can file a suit to dissolve the corporation. If the suit is filed and the corporation is dissolved, guess who is in charge of taking control of the assets of the corporation? You guessed it - the state through the court”.

However, a private organization such as the “Self-Supported Ministry” and is not a 501(c)(3) corporation, may also have the same rights as a man. This type of organization is not public, it is private. The next question is; what is a church or ministry? The answer to this lies upon what you regard a church or ministry to be. Do you want it to be controlled by the state or do you want it to be private and controlled by God and you?

What is created by the state is controlled and “owned” by the state. Therefore, Corporations are not necessarily tax-exempt. “For a charitable corporation to receive ‘tax-exempt’ status as a 501(c)(3) corporation, it must meet the requirements of the IRS, as well as the requirements of the state. This is one area where federal law can control a corporation even

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though there is no corporate federal law!” An example of this was the Independent Christian Church in Philadelphia. On the eve of the 1992 Presidential election, the Church took out a full-page ad in USA TODAY. The ad urged Christians to vote for the person running against “Slick Willie” because it was alleged that he was a known womanizer and a suspected drug dealer. After the election, the IRS investigated this independent 501(c)(3) Church, took them to court, dissolved their corporation, and distributed the Church assets/funds according to the good pleasure of the IRS.

The following is a story about what happened to a “501(c)(3) Church” a few years ago: “There was a small Baptist Church in Nebraska. The pastor's name was Louis Sullivan. The Church decided they would start a Church School. They wanted to educate their children in their brand of religion and therefore wanted to choose their own teachers. Therefore, they hired teachers who were not licensed as teachers and opened the Church School. It was not long until the state found out about it and told the pastor to cease and desist operating a school or get teachers who were licensed. This Church did neither. One morning as the students were coming to Church to attend School, the doors of the Church were chained shut. Later in court, after the Attorney General for Nebraska gave his opening remarks, the judge turned to the pastor and said, “Pastor, do you have anything you want to say?” The pastor stood up and said, “Yes, your Honor. The U.S. Constitution gives my Church the right to freedom of religious speech, religious assembly and worship”. The judge looked at him and said, “Pastor Sullivan, is your Church incorporated?” Pastor Sullivan said, “Yes your Honor, it is”. The judge said, “Pastor Sullivan, sit down and be quiet. You mention the constitution one more time in my court and I will hold you in contempt. When your organization incorporated as a 501(c)(3) organization, it contracted away every constitutional right you thought it had”.

The first clue to the above proceedings should have been the heading of the lawsuit. It read, “The State of Nebraska, a corporation verses Faith Baptist Church, ‘Incorporated’”. This was one corporation suing another corporation, in civil law, guilty unless proven innocent. In addition, because it is a corporation suing a corporation, there are no constitutional rights. It was a commercial case. The only law that applies is, Corporate Law. The duty of the government is to regulate commerce involved internationally for profit.

There is another, a Florida case, of an independent Seventh-day Adventist Church Pastor, by the name of Raphael Perez, who was being sued by the General Conference of Seventh-day Adventists for infringing upon their trademark. The only issue before the court was the right to use the name “SEVENTH DAY ADVENTIST” or “SDA” for the Church. Since the Church was not related by contract with the General Conference SDA Church, and since the General Conference SDA Church had a trademark on this name, the General Conference SDA Church sued the pastor of the independent Church for using the name “SEVENTH DAY ADVENTIST” or “SDA” without a license to do so. As a side bar, it may be interesting to note here, that an attorney met with Pastor Perez prior to the hearing of this suit and informed him that he would probably lose the case since the Church was a 501(c)(3) corporation. It was too bad, he was either naive or arrogant and would not listen to what was told to him. While it is written: Luke 11:52: Woe unto you, lawyers! for ye have taken away the key of knowledge: ye entered not in yourselves, and them that were entering in ye hindered. In this case 1Samuel 2:3 Talk no more so exceeding proudly; let *not* arrogancy come out of your mouth: for the LORD is a God of knowledge, and by him actions are weighed. Proverbs 11:2 *When* pride cometh, then

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cometh shame: but with the lowly *is* wisdom. Sure enough, on April 27, 2000, Pastor Perez lost the case. He had been told that he should get out of the 501(c)(3) corporation and let one who knew how to construct a non-501(c)(3) church organization to which the General Conference of the SDA Church could do nothing. His words fell on deaf ears, just like many other people, pastors, ministers, and leaders of other churches and ministries.

It is also interesting that on the same day the judge gave his ruling in this trademark case, a 6-page letter was mailed from the General Conference Corporation to three self-supporting ministries. These ministries supplied expert witnesses for the Eternal Gospel Church of SDAs (Pastor Raphael Perez's Church), in the courtroom. Two of those ministries are in the United States, (also a corporation), and like the General Conference, are also 501(c)(3) corporations. This letter was also printed in the Adventist Review. It informed these 501(c)(3) SDA corporations that they had 12 months to conform to the rules of the General Conference Corporation or they would reap certain consequences.

However, the same letter that was published in the Adventist Review reads like a report from a group of preachers concerned with brotherly love. Nevertheless, the letter that went to the three ministries - although it was sounded the same, as the one in the Adventist Review, was different. What was the difference? If you comprehend the difference between "legal", and "lawful" (legal means fiction), you would know that there is every difference in the world. In the letter to the three ministries, the word "Church" is capitalized and in the Adventist Review, the word "church" is not capitalized. In other words, the letter to the ministries was a "legal" document and the letter in the Adventist Review was not a "legal" document. Sneaky? Deception? You bet! But it does point out the fact that the General Conference of SDAs cannot be the same as a group of people calling themselves Seventh-day Adventists or SDAs. In fact, the "legal beagles" working for the General Conference of SDAs must have known that they were not a church controlled by God. Why? Because, it is a "public entity" controlled by the state and the "c" in church was not capitalized. Why would they change it, unless they knew the difference. It should be pointed out that this was prophesied in Daniel 7:25. Yes, the beast has attempted to change the laws. What was God's law or the "Common[ly understood] Law", is now "man's law" - the Roman Civil uncommonly understood law.

It is also interesting to note that the title of the suit was: "GENERAL CONFERENCE CORPORATION OF SEVENTH DAY ADVENTISTS vs. RAPHAEL (RAFAEL) PEREZ". Notice that both entities are in upper case? This means that both of them are corporations. They did not sue the man Raphael Perez, they sued a corporate entity known as RAPHAEL PEREZ. Wow, did this go over your head? Why did not the good pastor catch on to this? The reason the pastor was a party to this case is because he, himself answered the case and he got an attorney to "represent" him. Why? Because of the confusion that the law provides that only, an attorney can/must represent a corporation. This is why a judge wants a "person" to have an attorney. An Attorney must represent all corporations and public. Most people do not know the truth regarding this legal concept. On occasion a "person" wants to "represent" himself. What is wrong with this? Do not people (men) realize that a man cannot represent himself? After all, is not he, himself. This is completely misunderstood by most people, including the court officers themselves. There is a Supreme Court case regarding this issue, which proves the fact that only those who regard themselves as corporations or incompetent must have representation by a lawyer. Others, [wise man], may have legal counsel to assist them.

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The truth of the matter is, when you were born your parents probably sent your “birth certificate” to the county recorder to be registered. This certificate of birth was then changed from a man into a “straw-man”, aka a corporation. This is why you will find your name spelled in capital [higher case] letters on most all of your identification. Just look at your driver’s license. Again, men have an un-lien-able constitutional right to travel. However, the “straw-man” being a corporation, needs a “drivers license” issued by the state to “drive”, legally meaning; to make your living on a public street by having passengers who pay you to “drive” them somewhere, as in a taxi cab. Under Civil law, you are guilty unless proven innocent or have a license to do that which otherwise be illegal. Why would traveling be illegal? You are presumed to be in commerce, therefore you are driving, and you are driving a state registered vehicle, not your own property. The license plates do not belong to you, you rent them to place on their vehicles. The reality of it is, the Birth Certificate is a doorway. It is a strawman and you are surety for this fiction, it is also a trust, estate, beneficiary, trustee and more. It depends on how you represent it or how you use it. If you do not use it, the state will. And the State will always go with civil law, guilty unless proven innocent and you are surety, this means you are responsible for the fiction of violating the fictitious laws in a fictitious entity for a fictitious god.

An attorney who knew about 501(c) (3) corporation contacted Reverend Dixon’s Indianapolis Baptist Temple, in regards to a legal battle with the IRS over a 6 million dollar lien the IRS filed against them because they refused to be a tax collector. Reverend Dixon said that they did not need any help from this attorney because they “had faith” (more like presumption), that they were going to win the battle: pride and arrogance. He went on to tell me that they “had been a 501(c)(3) corporation”, but they had never changed their paper work and just informed the IRS that they were not going to function as a 501(c)(3) corporation any more. The IRS filed the lien after Reverend Dixon kept ignoring IRS’s demands. Dixon said that his lawyers were handling the case and they were sure they were going to win. Well, they did not. The judge ruled for the IRS. Later, the IRS confiscated the Church and its assets. In the September 2001 issue of Christian Times, it was reported that the judge ordered Reverend Dixon to pay \$136,610.04 from his own assets. Dixon said that he was broke, and that he had now retired and was living in a mobile home. He needed to properly inform the IRS that the 501(c)(3) corporation had ended.

It should be pointed out that if you do not properly undo a 501(c)(3) corporation that you may wind up with this type of trouble too. Even if you want to keep the 501(c)(3) corporation, you must be able to show paper work that proves that you are only using it for advertising and other related business. All other work must be done through the Self Supported Ministry/non-501(c)(3) church organization and must have the proper paper work, which provides the evidence necessary to stay lawful. Even though I could write pages on this issue, my bottom line answer comes in the form of a question. What does God require? Jesus said, “Give unto Caesar what is Caesar’s” but most importantly – “and unto God, what is God’s”. This just about raps it up. Did not Christ require us to bare our own cross? Should not everything you have and do belong to God? Do not we belong to God? Are we citizens of the Kingdom of Heaven, or are we citizens of the United States? Chose one master and live it. The truth will set you free!

This document however, is not intended to supply the reader with information on how to become a man of God. It is only an attempt to provide a little information on just how we got into all of the trouble that come upon us and a way to stay out of trouble. Since this document has probably been provided to you, there has been an attempt to answer questions regarding the

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necessity of staying away from the horrible control by Satan's (Anti-Christ) governmental laws which effect each of us today. I sincerely believe that many 501(c)(3) Church corporations will fall by the way side in the near future. Many Pastors will face jail time. Many Ministers will become confused as to what they can and cannot do. Daniel 12: 8-10 says it all, "... Go your way Daniel, because the words are closed and sealed until the [appointed] time of the end. Many will be purified, made spotless and refined, but the wicked will continue to be wicked. None of the wicked will understand, but those who are wise will understand". Do you want to be one of the wise? Do you want to understand, but those who are wise will understand.

To understand is to comprehend. In law, to understand is to agree. To appreciate, recognize, realize, acknowledge, know, be aware of, be conscious of; informal be wise to; formal be cognizant of, believe, gather, take it, hear (tell), notice, see, learn; conclude, infer, assume, surmise, fancy. A contract must be knowingly, willingly, intentionally, and voluntarily agree to. Here we see the definition of understand to include being aware of, to know; take it, intention; be conscious of, willing; and you sign voluntarily. Be careful when you understand, we often mean it as comprehend but in law, it means to agree to. "Do you understand the law", yes? You agree to it. "I do not understand the law, I comprehend what you are saying" is not agreeing to an unknown contract.

The State is Sovereign over Its Corporations

Let us now look at the legal definition of a corporation. According to the U.S. Supreme Court: "A corporation is a creature of the state. It is presumed to be incorporated for the benefit of the public. It receives certain special privileges and franchises and holds them subject to the laws of the state and the limitation of its charter. Its powers are limited by law. It can make no contract not authorized by its charter. Its rights to act as a corporation are only preserved to it so long as it obeys the laws of its creation. There is a reserved right in the legislature to investigate its contracts and ascertain if it has exceeded its powers" *Hale v. Henkel*. 201 U.S. 43.

- "[A corporation is] an artificial person or legal entity created by or under the authority of the laws of a state. An association of persons created by statute as a legal entity... The corporation is distinct from the individuals who comprise it (shareholders)... Such an entity subsists as a body politic under a special denomination, which is regarded in law as having a personality and existence distinct from that of its several members". Black's Law Dictionary West Publishing Company, 1991; 6th Edition.
- "A corporation derives its existence and all of its powers from the State and, therefore, has only such powers as the State has conferred upon it. Power is used here to mean the legal capacity to execute and fulfill the objects and purposes for which the corporation was created, and the source of this power is the charter and the statute under which the corporation was organized". Len Young Smith and G. Gale Roberson, Smith and Roberson's Business Law. West Publishing Company, 1966.
- "Corporate existence is a privilege granted by the sovereign upon compliance with specified conditions" Len Young Smith and G. Gale Roberson, Smith and Roberson's Business Law, West Publishing Company, 1966.

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Every corporation has obtained a charter from the State of Incorporation. This charter is simply permission to exist given to the corporation, without which, its operations would be considered illegal. In addition to the charter are the articles of incorporation: “The objects or purposes for which a corporation is formed are expressly stated in its articles of incorporation, which delineate in general language the type of business activities in which the corporation proposes to engage” Smith and Roberson's Business Law, West Publishing Company, 1966.

“Instances of non-profit corporations are educational institutions, athletic clubs, library clubs, fraternities, sororities, hospitals, and organizations which have exclusively a charitable purpose” Smith and Roberson's Business Law, West Publishing Company, 1966, page 789. The reader will notice that “churches” are conspicuously absent from this list of non-profit corporations. That is because our lawmakers are fully aware that incorporation involves creation, and the Church simply cannot be created by the State. Furthermore, the Church’s ordained purpose of preaching the Gospel can never be “illegal”, so no special license is required from the State to do so.

Though not all of our founding fathers were genuine Christians, they nevertheless understood that the Church of Christ is under the sole jurisdiction of its Lord, and that the civil magistrate therefore should not dare to encroach upon that authority. Because of this healthy respect for the Church, the very first sentence of the Bill of Rights reads as follows: “Congress shall make no law regarding an establishment of religion, or prohibiting the free exercise thereof” (U.S. Constitution, First Amendment). According to Supreme Court Justice Hugo Black: “The establishment clause of the First Amendment means at least this: Neither a state nor the federal government can set up a church” *Everson v. Board of Education*, (1947).

Church is not required to Incorporate under the Government

According to the IRC, “a church, its integrated auxiliaries, and conventions and associations of the church are excluded from taxation”: Title 26 § 508(c)(1)(A). Title 26 § 508 provides that churches are not required to apply for recognition of § 501(c)(3) status in order to be exempt from federal taxation or to receive tax-deductible contributions. Churches are automatically exempt from Federal income tax, and contributions to churches are deductible by donors under section 170.

Elsewhere, the IRS states: “Although a church, its integrated auxiliaries, or a convention of churches is not required to file Form 1023 to be exempt from federal income tax or to receive tax deductible contributions, such an organization may find it advantageous to obtain recognition of exemption (Tax Exempt Status for Your Organization, IRS Publication 557).

Just what “advantage” is there for a church in obtaining 501(c)(3) recognition and thereby exchanging its sovereignty for a subordinate status in relation to the federal government? Most people would answer that such grants the church exemption from taxation. However, we have already seen that the federal government has never been able to tax the Church of Christ; the Church is not exempt from taxation, it is immune. The “advantage” is something else entirely: “By establishing its exemption, potential contributors are assured by the Service that

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contributions will be deductible”. Tax Exempt Status for Your Organization, IRS Publication 557. The advantage is theirs (the IRS), not yours.

The tragic irony of all this is that, according to the IRC, financial donations to an unregistered, unincorporated church is automatically tax-deductible: Title 26 § 170-B! However, is this biblical? “God loveth a cheerful giver”: 2 Corinthians 9:7. But the government promises, “Incorporate, and I will return to you up to thirty-five percent of your tithes and offerings!” And the Bridegroom wept. Now Jesus knows that His bride “purposeth in [her] heart ... grudgingly, or of necessity”: 2 Corinthians 9:7. God had no respect towards Cain’s offering because he did not give from the heart: Genesis 4:3-6.

The IRS, of course, knows very well that it has no constitutional authority over the church, and that it may not violate the First Amendment protection against government interference with the church. In fact, the IRS may not violate the constitutionally secured rights of any American or group of Citizens, and is able to gain jurisdiction only when such is given to it voluntarily. Thus, the IRS holds out the unbiblical “advantage” of 501(c)(3) corporate status as bait to clergy ignorant of the law in hopes that these men will “bite”, thereby placing themselves and their congregations firmly on its jurisdictional hook.

The biggest problem is that idea of separation of church and state. While they must be separate, one needs to study both or be taken advantage of. The indigenous tribes of Turtle Island did not comprehend the laws of Europeans and refused to study their ways, keeping their traditions. Keep your traditions is fine but comprehending invaders is a “must”, or the very native people that help you exist will be wiped out due to the lack of comprehension. People came to Turtle Island for religious freedom, it is invaded with Europeans, Asians, Africans, and others wanting to subjugate God’s free people to worship him only.

Once the bait has been taken, and the catch is reeled in, another church has been transformed into a “legal fiction” subject to the tyrannical control of the federal government. The truth is that “incorporated churches” are not, by definition, churches at all! They are merely “non-profit organizations” (or should I say “non-prophet organizations”). The truth is, any “church” that is incorporated has deposed Jesus Christ from His rightful position as Head over His own Body and has surrendered that Body to the dominion of the State.

The truth is, “incorporated churches” are subject to total governmental control - whom they may hire, what they may and may not teach and preach, they cannot conflict with “public policy” nor assault the hearer’s sense of mental well-being, self esteem, sexual orientation, etc. The IRS prohibits such organizations from “carrying on propaganda, or otherwise attempting to influence legislation”: Title 26 § 501(c)(3). This prohibition extends, not only to the endorsement of a political candidate, but also any other attempts to “influence legislation”. Now, the church is discovering that favors from Washington, DC have strings attached. In this case, the string is a rope that is being used to throttle her once-powerful voice, to squeeze out her very life and, eventually, to hang her by the neck until dead!

Should the Bible, itself, one day be ruled by the government to be “politically incorrect”, incorporated churches will find themselves on the horns of a very serious dilemma. After all, in a civil suit, a corporation’s defense is limited to the terms specifically enumerated in its charter and articles of incorporation. All other “extrinsic evidence”, including the Bible or any historical Christian creeds or standards, will be disallowed in a State court case, because they are

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“not contained in the body of [the] contract” (Black’s Law Dictionary). Outside of its own walls, the incorporated church may not stand on the authority of the Scriptures regarding any political or civil issue, because it is bound by the “higher laws” of the State. Consequently, the Christian Church in America, little by little, ceases to be the “salt” and “light” to society that it was commanded to be (Matthew 5:13-16). And all this for a simple tax deduction! Because of money! This directly contradicts Jesus’ teaching, “make not my Father’s house an house of merchandise” (John 2:16). You cannot serve two masters.

Subject to Taxation Via Social Security

Many churches, since 1984, have begun to list the minister and other ecclesiastical leaders as “employees” for Social Security purposes. The IRS exists to regulate revenue, which is internal to the federal government. Consequently, in the IRC, an “employee” is specifically defined as follows: “an officer, employee, or elected official of the United States, a State, or any political subdivision thereof” (Title 26 § 3401-C). By listing, the minister as an “employee” who earns “income”, the incorporated church is unknowingly identifying him as one who works for the federal government. A free, unincorporated church cannot be held to the standards of a corporation doing “business” as a church.

There are profit-making businesses and there are non-profit businesses, but a business is a business in the eyes of government. An incorporated church simply cannot deny the fact that it has requested permission of the State to operate as a business. Not only does it have its charter and articles of incorporation on file with the Secretary of State, but it is also required to list a President, Vice-President, Secretary, and Treasurer. Christ did not institute any of these offices in His Church (Eph. 4:11-12), because they exist to control the business dealings of a corporation, not the sacramental duties of the Body of Christ.

A church congregation is a private assembly of individuals, coming together as a family, to worship their Lord. Biblical worship is not a “public” activity; Hypocrisy! Jesus Christ, not the State, ordained the assembling, together of believers. While it may be open to all people, it is a private matter, your prayers are private among your family, friends and loved ones. Your religion, spirituality, is private, even if you express it aloud. Public invokes government control, authority, or permission to do, say or express something. Private is without government control, authority, or permission.

Yet, another indication that an incorporated church is a government agency is its participation in Social Security. Seen in this light, payment into Social Security by incorporated churches; brings us to an astonishing conclusion: Incorporated 501(c)(3) churches are not exempt from taxation after all! It is an established legal principle that “the power to tax is the power to destroy”. The government only has the power to destroy that which it has created.

Another related issue here is that of the “corporate franchise”. According to law, “a corporation must have a franchise” (Len Young Smith and G. Gale Roberson, Smith and Roberson's Business Law.) In the case of an incorporated church, who are its franchises? If you guessed the members of the congregation, you are correct. In fact, they are legally “shareholders” in the business. This is proven by the fact that the so-called “congregational meetings” of the incorporated church must follow the legal guidelines of any other corporate

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meeting. For example, motions must be made and minutes must be kept of the proceedings. By-laws must be maintained and the members of the church must vote on any additions, amendments.

Furthermore, at the end of the year, members and contributors will receive an itemized report of their financial contributions to the church for tax purposes, and distributes a contribution record that shows a beginning and ending “balance” for each member. This practice directly contradicts the Bible’s command about giving alms before men (Matthew 6:1-4).

The pastor of an incorporated church may therefore inform the congregation of the tax deductibility of their gifts only if he warns them that a tax write-off may be the only reward they will receive.

Incorporated Church Surrenders its God Given Laws

God was created in the image of and by God, was granted by God certain “unalienable rights” which are constitutionally recognized and protected. Corporations, created by the State, are not “real” persons and, therefore, have no constitutionally secured rights! It is a common belief that an incorporated church may refuse to disclose its financial records, particularly its tithing records, to the State should such be demanded. However, such a naive belief will not protect the church or its members from harassment from the IRS or any other federal agency: “[A] corporation is not considered as a person within that clause of the fifth amendment to the constitution which protects a ‘person’ against self-incrimination” Len Young Smith and G. Gale Roberson, Smith and Roberson's Business Law.

- According to the ruling of the Supreme Court: “There is a clear distinction in this particular between an individual and a corporation and that the latter has no right to refuse to submit its books and papers for an examination at the suit of the State. While an individual may lawfully refuse to answer incriminating questions unless protected by an immunity statute, it does not follow that a corporation vested with certain privileges and franchises, may refuse to show its hand when charged with an abuse of such privileges”. *Hale v. Henkel*, 201 U.S. 74-75.
- “Whenever a corporation makes a contract, it is the contract of the legal entity... The only rights it can claim are the rights which are given to it in that charter, and not the rights which belong to its members as citizens of a state” *Bank of Augusta v. Earle* 13 Pet. 586.

In other words, a corporation has no rights, only privileges that may be revoked any time its creator sees fit. Individual members (“share-holders” or “corporate franchises”) also surrender their rights on account of their legal union with the corporation. Thus, the IRS may audit the corporation’s financial records at any time, because, as one former IRS commissioner stated, “The churches... hold in trust that which belongs to the government”. This is the law, and it cannot be changed by amendments to church by-laws, or even by the good intentions of church leaders.

Can an incorporated church refuse to disclose its financial records to the IRS on the grounds that it did not know that such consequences would arise from incorporation? Unfortunately, the answer is no. Incorporation is a form of “non-positive”, or “contract law”. According to Black’s Law Dictionary, a contract is “an agreement between two or more persons

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which creates an obligation to do or not to do a particular thing”. The laws comprising the contract do not apply to either party until the contract is agreed upon, at which time it is legally binding upon both. Claiming ignorance of the specifics of the contract will not excuse either party from their obligation once the contract is signed: “As a general proposition, a party is held to what he signs... One cannot obtain a release from contract liability upon the ground that he did not understand the legal effect of the contract” Len Young Smith and G. Gale Roberson, Smith and Roberson's Business Law.

By incorporating, the pastor and elders of a church need to realize that they have, in effect, signed a contract with the federal government which they have become legally and morally liable to obey (Romans 13: 1). They cease to exist as a “real” First Amendment association with “unalienable” rights, and are transformed into a federal institution under the complete jurisdiction & control of “Acts of Congress”. A church can no more change the nature of a contract after the fact than a private individual.

The Unbiblical Status of Limited Liability

Let us take a brief look at the biblical problems of church incorporation. As we have seen, the Bible teaches that the Christian Church is a spiritual corporation that derives its existence from its Head; who is Christ. Each individual member is in covenant with the others and exercises their gifts for the benefit of the collective group. This is the concept of unity in diversity. The whole derives its substance from its individual parts. Therefore, the actions of the individual indirectly affect the whole. We see this concept of covenantalism numerous times throughout Scripture. For example, in the Old Testament economy, the sin of Achan brought judgment upon the entire nation of Israel (Joshua 7), and the righteous act of Phineas brought God’s blessings (Numbers 25). This principle did not pass away with the Old Testament economy, however. In 1 Corinthians 5, Paul exhorted the Corinthian church to “put away” from them the unrepentant adulterer with the following illustration (verse 6b-7a).

The corrupting influence of sin should never be underestimated, and God’s judgment on an entire congregation is risked if one of its members is allowed to continue in open rebellion against His Word. This is why it is so important for the elders to protect the Church from moral and spiritual disintegration. Likewise, it is equally the responsibility of individual members of a church to disassociate themselves from an apostate church, so that they might not “partake of her sins” (Revelation 18:4).

Church incorporation flies in the very face of biblical covenantalism. This is seen primarily in the privilege of “limited liability”, which means that the corporation cannot be held legally responsible for the actions of the individual members: “A corporation... should be distinguished from the individuals who compose it and those who control it as well as from the property which it owns” Len Young Smith and G. Gale Roberson, Smith and Roberson's Business Law.

God certainly did not deal with the nation of Israel based on limited liability, so why should modern churches seek this unbiblical status for themselves? In giving the church her orders, Jesus promised: “All power is given unto me... I am with you always”: Matthew 28:18; 20). Apparently, this was not enough for the church. The State promised to protect the church

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from lawsuits and other attacks from without if only she would incorporate. Turning her back on the promised care of her Bridegroom, Jesus Christ, the church accepted her lover's "protection".

Supposedly, limited liability protects the individual members from personal lawsuit. However, this is simply not the case. Franchises of a corporation are just as susceptible, if not more so, to a lawsuit than any other organization. Furthermore, the incorporated church itself greatly increases its own susceptibility to a lawsuit due to the fact that, a business is far more likely to be sued than is a strictly religious organization. Unincorporated churches are immune; they cannot sue, nor be sued by, anyone.

Corporations have no Soul

"Man has been created by, in, and for, the Word of God, and this makes him the being who is responsible. Masses, collectives, and species have no responsibility; they are not capable of assuming responsibility. They [corporations] cannot commit trespass nor be outlawed nor excommunicated, for they have no souls": 10 Rep.32 b. "People" *i.e.* men and women are distinguish from 'artificial' personas or corporations. To acquire the status of artificial or legal personality, the group seeking it must be incorporated, *i.e.*, must obtain a formal state license. In modern civil law, while incorporation is necessary for some purposes, chiefly in commercial law, a group of persons, acting as a unit, may be treated as an artificial or legal person". *Warren Co. v. Heister*, 219 La. 763, 54 S.2d 12: Radin Law Dictionary (1955). Can you imagine the early church of the Apostles passing the hat to help Caesar out? To ask the Lord's church to collect a tax to finance every wicked thing on this earth, including the murder of millions of babies each year, is tyranny at its worst.

Because a 'person' has no access to any law outside the law creating it, then no constitutional arguments can ever be raised by the person, or corporation, successfully. Government is the person created by constitutions and no officer can make any arguments against the power establishing his office by using law, which is not given him by the superior power. In the same vein, a 'person' created by legislation can use no law outside the law creating it for any arguments against the superior power creating it.

Organism or Organization?

Is the body of Christ an Organism or an Organization? An organism is a living thing. I am living, and I am part of the body of Christ. The body of Christ is the church. An incorporated Church is not an organism, but an organization. An organization is a creature of the State, and as such must hold allegiance to the creator of their organization. All those who join with an organization that is under corporation status accept the debt of that organization, and become Subject to that debt of another. I do not need to tell you what scripture tells us about this debt. Borrowing money, for expansion, from the ungodly bankers, is not a biblical principle and, as such, cannot be blessed by God.

Black's Law Dictionary, 5th Edition, defines "organization" as a "corporation or government subdivision or agency, business trust, partnership or association... or any other legal or commercial entity". This definition shows that an organization (even if it functions as a

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church) is recognized as commercial and public; an incorporated Church is legally interpreted as a commercial entity. But did not Christ say, “make not my Father’s house an house of merchandise”: John 2:16?

The real benefit the 501(c)(3) Church looks for with incorporation is the ability to borrow large amounts of debt capital. This enslaves every man, woman, and child whose name appears on the membership roles of the Church. How can this be? Because every officer and member of the Church pledges themselves as surety for the commercial debts of the Church, whether they know it or not. In the same way, the Government is able to borrow money on its assets and sureties, US Citizens. Americans are not responsible for the debt of the government, US Citizens are. You are a member by having a Birth Certificate; Drivers license, when not engaged in commerce; government benefits; marriage license, and the list goes on. The debt is never paid, and the government may constantly borrow until it implodes. US Citizens are held accountable, and so are member of the Church for what the Church does. Why is this? Because the member’s name that appears on the Church rolls, is a beneficiary of the Church ‘services’, which are also construed as commercial by the government (the term ‘service’ is a commercial term, and means either to get paid for an occupation, or it means an act giving assistance or advantage to another, which results in a benefit). Additionally, the ‘tax-deductible contributions’ are further evidence of the commercial connection to the corporation.

A maxim of law states: “He who accepts the benefit must also bear the burden”, meaning if one accepts any benefit of the incorporated Church, one is liable for the debts and acts of the church leadership. If the Church is sued, and a cash settlement is ordered by the court, there is virtually no limit as to how far the court can extend its power to collect from the members, even if they are not the officers responsible for committing the civil crime. “For my yoke is easy, and my burden is light” (Matthew 11:30).

“Although it was once said that ‘a corporation is not indictable, but the particular members are’ [Anon., 12 Mod. 559], it is now well settled that a corporation may be indicted for omission to perform a public duty imposed upon it by law”. Reg. v. Birmingham & G. Ry. Co., 3 Q.B. 233; New York & G.L.R. Co. v. State, 50 N.J. Law 303, 13 Atl. 1, affirmed in 53 N.J. Law, 244, 23 Atl. 168.

In Jesus’ day, the chief priests bound themselves to Caesar (John 19:14-15). Who were they a priest of? Caesar. Who did they minister for? Caesar. Who does the 501(c)(3) Church now minister for? “We have no king but Caesar”. They have a United States flag in every one of their Churches. “We do not make political statements from the pulpit anymore, we don’t ever preach against the one for whom we minister. We do not want to lose our tax-exempt status!” Therefore, we had fascism in Christ’s day, the same fascism we have today.

Christ is Sovereign over his Church

The Church’s “corporate status” is well established in Scripture: Matthew 16:18, 1 Corinthians 12:12-14, 27, Ephesians 1:22; 5:23b, 30, Colossians 1:18; 2:19 teach that Christ is clearly the head of the church, and we are all members of his body. The Church is the visible manifestation of Christ’s Kingdom on earth. However, as Jesus Himself stated, “My Kingdom is not of this world” (John 18:36). Many Christians have misunderstood this verse to mean that

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neither the Church nor individual Christians should involve themselves with the affairs of the world. In what is known as “pietism”, a false dichotomy is erected between the “spiritual” Kingdom and the “carnal” world. Of course, this is not what Jesus had in mind at all. He very explicitly stated elsewhere that Christians are to act as the “salt” of the earth and as a “light” in the world by permeating society and working to change it from within (Matthew 5:13-16). This task of dominion is accomplished through the work of evangelism and discipleship, as Jesus commanded in the Great Commission. The Christian’s purpose is indeed “worldly”, insofar as it is involved in bringing the world into subjection to the Word of God (2 Corinthians 10:5).

Thus, the true meaning of Jesus’ declaration that His Kingdom is “not of this world”; is that it does not derive its authority and power from the world or its institutions. The Church is indeed a spiritual organization, but this simply means that it is “of the Spirit”; the church relies upon the Holy Spirit and the inspired Word for Its existence, not upon the efforts or laws of men. A corporation is created by, and derives its existence from, the State. In contrast, the church is created by, a creature of, derives its existence from, subject to, and obeys the Law of, Jesus Christ. God teaches that Christians, his church, are citizens of the household of God (Ephesians 2:19; Philippians 3: 10). Is the church of God involved in any type of business activities? Matthew 21:12; John 2:16.

Joshua challenged the people: “choose you this day whom ye will serve” (Joshua 24:15). Today, government is demanding a similar choice. Today the world assumes that the church is the church because it is registered with, and defined by, the State. It was one of the principles of the sixteenth-century Reformation that the Church and the State are separate governments, and that, although they are to work together for the furtherance of God’s Kingdom, they are not to either merge with one another or usurp the sphere of authority of one another (Westminster Confession of Faith, Chapter XXII/3) The Church is forbidden by Scripture to take up the State’s “sword” (Romans 13:4), and the State is likewise forbidden to assume the Church’s “keys” (Matthew 16:19). However, as we will see, the latter is precisely what occurs whenever a church seeks incorporation at the hands of the State.

Self-Supported Ministry

We can now be sure that we can establish our church or self-supported ministry and operate this organization without any liability to any agency (as far as establishment of recognition of exempt status is concerned); as well as, how we are also legally exempted from filing any return with any government agency for any reason. The tax code is for corporations within the federal zone for international commerce for profit. The Kingdom Of Heaven is not within the jurisdiction of the IRS. No law is, no law!

People are no more than the sum total of what they think, say, and do. Let us say, because of whom we are and where we are emotionally, spiritually, academically, financially and personally, we can no longer live with or otherwise support our involvement in the church and/or the ministry. Is there any requirement for the people who establish and operate a church/ministry to notify any government agency of a dissolution, termination or substantial contraction of their church/ministry?

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In terminating the church/ministry's existence, there is a form published just for that action. The number of the form is Form 966 0 E. It addresses Title 26 § 6043(b) and the responsibility thereunder. The title of this form is Liquidation, dissolution, termination, or substantial contraction of organizations exempt or formerly exempt under Title 26 § 501(a). The Church is in Title 26 § 501(c)(3), and every organization in (c), is in (a). You will find in the instructions at the bottom of the page that the church, the integrated auxiliaries and/or conventions or associations of churches are exempt from filing this form. Why would they have laws about having no requirements or exemption? This is due to deceive us and/or give us a choice. Do we voluntarily follow God or mammon? Remember, taxation is about commerce; commerce is about for profit; wealth: wealth is mammon. Whom do you serve, God or mammon.

In Title 26 and Income Tax Regulations - June 26, 1977 Edition, published by Commerce Clearing House Section 1.511-2(ii) volume 1, page 33, 471, 472, and in the Law of Tax Exempt Organizations by Bruce Hopkins, page 107, it states: The term "Church" [ministry] includes a religious order to a religious organization if such order or organization (a) is an integral part of a church, and (b) is engaged in carrying out the functions of a church, whether as a civil law corporation or otherwise. (Note, "or otherwise" you do not have to incorporated and thus become a creation of the Government.)

Now, if we truly subscribe to the doctrine of "Separation of Church and State", we should sincerely give the question on this matter our full attention. Do you want the State to control your church/ministry's affairs? Do you want your church/ministry's affairs to be public, or do you want to keep them private? Should a church/ministry be "set up" and "controlled" by God, or should it be set up and controlled by man? God gave us the Right to make a choice on how a church/ministry is set up and the United State Supreme Court agreed. Not only do we have the freedom of religion, but also we have the freedom to make a choice of how the church/ministry is set up. What we must stay focused on is that we have the natural right to freedom "from" religion. Remember, it was "religion" that caused the Jewish leaders to hate what Jesus represented (freedom). No Law for, against or otherwise can ever be made with regard to the "Church", as it exists under the Supreme Law of the Land, within a legal null. There is no law at all respecting an establishment of religion or the free exercise thereof.

The rights (not privileges) spoken of here, in the first Article and the following nine Articles (the Bill Of Rights), are rights for the people, fought and paid for, by the sacrifice of life - our ancestors. These laws - rights, as well as the entire Constitution for the United States of America, are in fact, the Supreme Law of the Land. The Supreme Court for the United States of America has addressed itself to this fact and holds the following opinion: "Any law opposed to the Constitution of the United States [of America] is as if it were No Law At All!" In fact, this doctrine is so important that I will include it here: "The general rule is ... that an unconstitutional statute, though having the form and name of law, is in reality no law, but is wholly void, and ineffective for any purpose, since unconstitutionally dates from the time of its enactment and not merely from the date of the decision so branding it an unconstitutional law, in legal contemplation, is as inoperative as if it had never been passed. Since an unconstitutional law is void, the general principles follow that it imposes no duties, confers no rights, creates no office, bestows no power or authority on anyone, affords no protection, and justifies no acts performed under it. A contract, which rests on an unconstitutional statute, creates no obligation to be impaired by subsequent legislation. A void act cannot be legally inconsistent with a valid one.

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And an unconstitutional law cannot operate to supersede any existing valid law. Indeed, insofar as a statute runs counter to the fundamental laws of the land, it is superseded thereby. Since an unconstitutional statute cannot repeal or in any way affect an existing one, if a repealing statute is unconstitutional, the statute that it attempts to repeal remains in full force and effect. The general principles stated above apply to the constitutions as well as the laws of the several states insofar as they are repugnant to the Constitution and the Laws of the United States. Moreover, a constitution that will nullify is as effectual as if it had, in express terms, been enacted in conflict therein”.

From this, it established by the Supreme Law of the Land, that no law for, because of, against, or otherwise is possible regarding religion. No law; is not law at all! The church/ministry exists in a legal null created only by Christ Himself. It is therefore protected under the Supreme Law of the Land, the Constitution for the United States of America. Since it is mandatory that a church/ministry be exempted from, filing for recognition of exempt status and it is also mandatory that the church/ministry is to be exempted from filing any return with any government agency; you can terminate the church/ministry without telling any government agency anything. No law means No Man made law. The church and/or ministry in fact, exists within a legal null, it is lawful. God’s law is lawful. There is no law other than God’s Law!

The brains of each church/ministry are its governing Board of Directors. This board is limited as to what they can do by law, and must forever and always struggle to remain above, and beyond reproach. If they do not, then I can guarantee that they will endure a world of trouble and personal pain from bureaucratic agencies, established and operated by persons who have nothing but time to create and disseminate trouble, problems and pain. This Board of Directors is further limited by the organizations creative documents i.e., charter and by-laws. This is why it is very, very important to have a solid and lawful charter.

The first step is to have an Executive Director that will chose a Managing Director that may or not be an ordained minister. It is very imperative that if these Directors are not ordained, then they should work towards being ordained. Being ordained is actually the first step in your focus on being completely dependent upon God from now on. This is now a life long commitment. However, ordination is only recognition by some religious society/entity, which publicly proclaims that a said man or woman is vested with spiritual authority, a right, which that man/woman had before public proclamation. It should be remembered that after once having been ordained, if for any reason this ordained man/woman leaves the church or ministry, their ministerial authority does not cease even though they are no longer tied to the initial religious entity. The state or federal government has “no say” whatsoever in the internal affairs of the church/ministry. The form of the ordination and the ceremony means very little when we take into consideration all the other religious organizations in this world. The “rites” of one religious body are considered just as credible as any other religious body. In any case, Directors should not look for personal gain, but for a church or ministry that will grow and develop other churches and ministries.

The second step is choosing a Board of Directors independent of the Executive and Managing Director. This may take time and it is something that should not be done in haste or taken lightly. The church/ministry can, and will function perfectly without a full Board of Directors, but it may help the church/ministry to grow if it does have a full Board of Directors. The Directors may then choose the paths and methods of how they want to proceed with the

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church/ministry. They should open a bank account and if they need an EIN# from the IRS, they may do so--but only for banking purpose! The church/ministry must never have any employees! It may be all right to contract with an "employment agency" for their employees, but for all purposes, all "workers" must be either work by volunteering or by contract.

All property, including vehicles, planes, real estate, and any other personal property should be given (transferred) to the church/ministry. The church/ministry is allowed to purchase property, and since the church is self-supporting, it should have some means of providing funds for its growth. These funds are in no way a profit. It is only to be used for the church/ministry's growth.

The church/ministry operates generally on a tax-exempt basis. This is, exempt from property tax, (some states have a qualifying procedure so you must check with your local county tax assessor), exempt from state sales tax and state income tax in most cases. (You should check with you individual state tax authority as this also varies from state to state). There is also an exemption from Federal Withholding, FICA and FUTA taxes for its "ministers"/"missionaries" (see IRS publication 15 circular E), exempt from Retail Federal Excise Tax and finally, exempt from Federal Income Tax on its exempt purposes (see IRS publications 598 and 1018).

Tithing

Tithing is not just giving money, it was giving of your livestock and riches. Your time is valuable, time is money, and money is time. Money is cold and heartless, your time has value. When we give, not only should it be from the heart, but involve your heart, you, and hands on helping others. Matthew 19:20-26 The young man saith unto him, All these things have I observed: what lack I yet? Jesus said unto him, If thou wouldest be perfect, go, sell that which thou hast, and give to the poor, and thou shalt have treasure in heaven: and come, follow me. But when the young man heard the saying, he went away sorrowful; for he was one that had great possessions. And Jesus said unto his disciples, Verily I say unto you, It is hard for a rich man to enter into the kingdom of heaven. And again I say unto you, It is easier for a camel to go through a needle's eye, than for a rich man to enter into the kingdom of God. And when the disciples heard it, they were astonished exceedingly, saying, Who then can be saved? And Jesus looking upon *them* said to them, With men this is impossible; but with God all things are possible.

When you have no money, all you have left to give is of yourself. Matthew 25:32-46 And before him shall be gathered all nations: and he shall separate them one from another, as a shepherd divideth *his* sheep from the goats: And he shall set the sheep on his right hand, but the goats on the left. Then shall the King say unto them on his right hand, Come, ye blessed of my Father, inherit the kingdom prepared for you from the foundation of the world: For I was an hungred, and ye gave me meat: I was thirsty, and ye gave me drink: I was a stranger, and ye took me in: Naked, and ye clothed me: I was sick, and ye visited me: I was in prison, and ye came unto me. Then shall the righteous answer him, saying, Lord, when saw we thee an hungred, and fed *thee*? or thirsty, and gave *thee* drink? When saw we thee a stranger, and took *thee* in? or naked, and clothed *thee*? Or when saw we thee sick, or in prison, and came unto thee? And the King shall answer and say unto them, Verily I say unto you, Inasmuch as ye have done *it* unto one of the least of these my brethren, ye have done *it* unto me. Then shall he say also unto them on the left hand, Depart from me, ye cursed, into everlasting fire, prepared for the devil and his

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angels: For I was an hungred, and ye gave me no meat: I was thirsty, and ye gave me no drink: I was a stranger, and ye took me not in: naked, and ye clothed me not: sick, and in prison, and ye visited me not. Then shall they also answer him, saying, Lord, when saw we thee an hungred, or athirst, or a stranger, or naked, or sick, or in prison, and did not minister unto thee? Then shall he answer them, saying, Verily I say unto you, Inasmuch as ye did it not to one of the least of these, ye did it not to me. And these shall go away into everlasting punishment: but the righteous into life eternal.

Clearly, we are to help one another but all too often the wealthy do not give. Sure many of them write a check, but that is not giving, that is supplying, of which is better than nothing. The wealthy who create the jobs, move their operations overseas, in which they can make a greater fortune and pay less in the taxes for doing international commerce for profit, while saying we should not enable the poor by supplying their needs, of which they would not need to do had the businesses not gone overseas. The businesspersons desire to keep all of their wealth and not lend a helping hand to anyone. They have no respect for God's children. Your riches are your time, give to, and help others. Living is giving, and giving is living. Many wealthy people give money and you will be hard pressed to find it, as they do so in private. Many wealthy people give of their time and most would never know it. But the vocal wealthy people run on greed, hate and fear and this is what the people hear, a few want recognition for their giving. Matthew 6:2-4: When therefore thou doest alms, sound not a trumpet before thee, as the hypocrites do in the synagogues and in the streets, that they may have glory of men. Verily I say unto you, They have received their reward. But when thou doest alms, let not thy left hand know what thy right hand doeth: that thine alms may be in secret: and thy Father who seeth in secret shall recompense thee.

The SSM is not required to file ANY tax return.

The Self-Supported Ministry (SSM) is not political in any manner even though it may be "created" by contract somewhere in the United States of America. However, the SSM may write or verbally "report" to others regarding the truth or opinion of any matter going on worldwide.

The SSM may be funded or supported by other businesses. Since the SSM is just that—a Self-Supported Ministry—to survive. The SSM must be supported/financed by activities that make money. Having some or all of your "supporting business" profits go directly into the account of the SSM, in fact, the SSM itself can, and should have activities that support itself. Remember, the SSM is Self-Supported!

The SSM is not regulated by the Government, remember the Amish? They can build what they want on their property without "code enforcement" from the government. They do not need licenses to operate. They are left alone by the government. The SSM should be operated just like they operate their "work". If they can do "it", then the SSM can do "it".

Many who have a SSM enjoy the opportunity to influence their families by "leading by example" not only in the home, but also in their church and community. You can now add "significance" to your lifetime of work. Your light should shine among men so that they might see what you do. If everyone who calls himself a Christian would have his or her own SSM, there would be a lot more money for the Church (God's people). Now you are actually working

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for God, rather than for “men”. This will have a great effect on one’s attitude. After all, Christ said, “Carry your *own* cross”. We should not to let someone else carry it. Now you are “giving” is not just a tenth. It is now everything that you have, own, and will do. (Get the picture?)

Perhaps the worst things for an older person to have; are assets. Many older people have had all of their hard earned assets levied on, and actually had them taken (stolen) by the government by being admitted to a health care facility. If one is wealthy, the wealth can actually be “used” up quite fast and nothing will be left for their heirs. By placing all of their assets, ahead of time, into a SSM, they can now lawfully state that they do not “own” anything and can now be fully covered by federal and/or state coverage (Medicare). If they are in need of anything, the SSM can take care of him, her, or both. He or she can manage the SSM until their designated successor takes over. Remember, the SSM does not die. There is no ending date for the SSM. There is no ending date for any reporting because there is nothing to report. In addition, there is nothing to report, are you getting it? Nothing to report; not its beginning, its existence, or its ending, as it is private: the SSM can “live” forever.

A SSM is allowed to provide for the payment of anyone that works for it. This can be done by using the “Workers Contract” that is provided in all of the Self Supported Ministries provided by Dr. R. J. Humpal. Since FRNs (Federal Reserve Notes) are used as “payment” (exchange), the transaction should not be a taxable event according to United States Codes. FRNs are “Obligations of the United States”. “Obligations” are not taxable, unless you or your entity is a corporation or a public organization within the federal zone for profit.

The checking account set up for the SSM does not have any social security number associated with it. However, the bank may want to check your own social security for personal identification only. Every bank should open up an account without having any “DBA” associated with it. Remember, the SSM is not a business in the commercial world.

Since there is no “trustee” or “office of the president” involved in the SSM, you can be directly involved with all of the legal transactions regarding the SSM.

Allow your SSM to make the payment for all expenses. All expenses that are required for the operation and growth of the SSM are allowed. Yes, you can have the SSM pay for all of your transportation, clothing, food, and shelter. Know that you are working for God.

Many people have asked, “Is there a list of things one’s ‘Self-Supported Ministry’” (SSM), can do that might help us ascertain the value of having our own SSM? Here is a reply prepared by Dr. R. J. Humpal, (JD) who was the one who “developed” the first known written “Declaration of Self-Supported Ministry” of an un-incorporated organized church/ministry as the “otherwise” described in the IRS Code:

- Operate in complete privacy. Since the SSM is not incorporated, it is a private, lawful entity, that is the “exception” rather than being “exempt” from regulation regarding all entities controlled by the government, which includes all 501(c)(3) corporations. Therefore, you can now lawfully operate in complete privacy.
- All donations made to your SSM from yourself, friends, relatives, clients, patients, and fund raising events are fully deductible from the donor’s taxes as provided by law.
- Remove assets from other taxation. All gifts (donations), to your SSM are removed from Estate, Gift, and Capital Gains tax exposure.

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- Your SSM may accept donations of all kinds of assets, including Real property, stocks, vehicles, boats, planes, clothing, furniture, and money.
- Your SSM may receive donations from wills, trusts, life insurance, or any other deferred gift.
- By placing all of your assets into a SSM, attorneys will have a hard time trying to collect any judgments against you personally. (If they can collect anything at all.) As the saying goes, “You can’t get blood out of a turnip”.
- By placing your “income” into your SSM, your own personal tax liability, if you have one, will be reduced. Have your employer make the payroll checks out in the name of the SSM or wire the funds directly to the SSM’s bank account.
- By making the SSM the lawful owner of most of the stock or ownership in an existing business, your business’s tax liability will decrease.
- There is no need to have an “off-shore” trust or corporation since a SSM is allowed to exist all over the globe. However, one may have to physically open the account in another country and give the bank a local address for your SSM.
- U.S. Taxpayers cannot deduct gifts to overseas charitable projects unless they do so through another charitable entity, such as the SSM.
- Under Title 26 USC section 6033, the church/ministry is a religious order and therefore has complete immunity to disclosure of any kinds of records. It is not necessary for the church/ministry to maintain records of any kind except for its own purposes and reasons.
- The church/ministry can pay for health or life insurance for its Directors if the Board of Directors votes that the minister/Director and his family should be covered with such insurance, they may vote to have the church/ministry reimburse the members for all the medical, hospital, dental, and other health or life insurance for all family members and intended for the church/ministry by taking care of the health of the Director/minister.
- Anyone can donate to the church/ministry - even the Directors may donate. The law states that anyone may donate up to 50% of their taxable income to a recognized church/ministry of their choice. The church/ministry may provide a receipt stating that it is a religious entity and provide its EIN number.
- The church/ministry pay utilities and other expenses for its Directors. All it takes is a vote of the Board of Directors to make any payments it feels is necessary to provide for the business and function of the church/ministry.
- The Directors place their own property such as a car into the church/ministry estate, as long as the property is used for the benefit of the church/ministry, then it may be placed into the estate of the church/ministry.
- Any type of property may be own by the SSM for benefit the church/ministry. If it is a ranch, it can be called a retreat. If it is a plane, it may be used for transporting the Directors and its members to church/ministry related functions. The list is endless on what type of property can be placed into the church/ministry’s estate.
- Churches generally meet on a weekly basis. A ministry usually meets on a daily basis or on a scheduled basis. However, there is **no** rule in the law. Therefore, it may be answered that the meetings are so spaced as to be reasonable for the religious purpose of the church/ministry. Remember, any meeting is when 2 or more people “congregate” for a religious purpose; this is a meeting, what you are doing, planning on doing, where there is a need etc.

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- The Board of Directors meet, as often as they require for the church/ministry related business. This may be as little as once or twice a year. And at least two out of three members of the Board of Directors must be present to have a lawful meeting.
It is still necessary to keep minutes of Board Meetings. Everything done by a church/ministry must be done by resolution (order), voted on, and passed by the Board of Directors. However, you need to record only those items, which received a majority vote in the meetings and are necessary for the function of the church/ministry.
- The Board of Directors, including the Executive and Managing Directors, decides which Director or Board member may sign checks, a vote for the decision and record the vote in the minutes.
- No property *i.e.* “parsonage” ever comes off the “tax rolls”. Property may be exempt however, if it can be proved that the property is used exclusively for religious purposes. This must be checked out with the local tax authority for each requirement.
- The church/ministry may receive any form of donations. It may also receive any form of “passive investment” such as: Real Estate, Stocks, Bonds, Mortgages, or Bank Interest. It can “sponsor” any kind of fund raising events. Income is not included as income is corporate profit, an organized creation involved in commerce; this is not an SSM.
- The church/ministry does not have to file a tax return to the state or federal government, unless anyone can find any law, which requires it to file, and I have never been able to find any law.
- When the church/ministry’s Director dies, the assets carry on, as the church/ministry never dies. Its property is still owned by the church/ministry. However, minutes recorded by the Board of Directors may appoint another Director or anyone else to take the place of the Director who died. The church/ministry should have within its recorded minutes directions as to what will happen to the assets when this should happen.
- Anyone can put all or none of his or her property - or as little as they want- into the church/ministry’s name. However, if any Director takes the vow of poverty, they should place everything into the church/ministry, give it to their spouse, or donate the property to anyone of their choice.
- To prove contributions/donations to the church/ministry, one should write a check from their personal checking account for the amount each month. Then at the end of the tax year, photocopy both the front and back of the checks and receipts. Attach the photocopies to your copy of Form 1040 or whatever form you may be using for taxing purposes.
- The check should be made out: Pay to the order of: Name of church/ministry.
- You can have to have at least two people for every church/ministry and each can have as many members in the church/ministry as you want.
- A Director for a church/ministry can be a Director of another church/ministry, There is no law for or against being a member or director for as many church/ministries as you want. Remember it is private.
- The church/ministry can pay for trips, (vacations) food, entertainment, clothing, and other property that a Director uses or takes, however, the minutes must reflect the vote of the Board for payment. Where money is involved, have the board approval.

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Conclusion

It is time for the churches in America to wake up to the fact that they have seriously compromised the headship of Christ by incorporating. The very first sentence of the Bill of Rights states, “Congress shall make no law regarding an establishment of religion”. No law means, no law. Churches do not need to obtain a special “operating license” to avoid taxation; the government simply cannot tax them to begin with! The church is already immune to all taxation.

Scripture forbids the Church of Jesus Christ to merge with the State because the two exist as separate entities. The State is not to claim jurisdiction over the Church, and the Church is not to place herself in such a position. The Church does not need to request of the State permission to exist as a legal entity. Its charter is the Bible, and their articles of incorporation are the commandments of God. As Jesus said, “No man can serve two masters”: Matthew 6:24. If this principle applies to an individual, then this principal also applies unto his church.

Church members should confront their pastors and elders on these issues. Challenge them to produce a copy of the IRS statutes, which state that a Church must incorporate as a 501(c)(3) organization in order to carry out its God-ordained functions. They will not be able to do this, because such a law simply does not exist. You may find yourself unwelcome in your church, but at least you will have the satisfaction of having stood for the truth and for the sole prerogative of Christ to govern His own Church.

The information is intended merely to provide an overview: an introduction to the whole issue of the Church and incorporation. In addition, its purpose is not meant to be a criticism of the many well meaning Christian men and women who have labored for the Lord in these matters, but simply as a supplemental guide for the avoidance of “rendering unto Caesar” that which is not and should not be his.

Last point, you worship whom you obey, and obey whom you worship. When you obey the government, it is as a false god, it is a form or worship of false idols; often known as statues, of which creates the word statutes as is US Titles (just as rules comes from Rulers, and codes means a secret hidden language), indicates your status or standing, and therefore acceptance the law of man is a rejection of God.

- Romans 6:16 Know ye not, that to whom ye present yourselves *as* servants unto obedience, his servants ye are whom ye obey; whether of sin unto death, or of obedience unto righteousness?
- 1Samuel 8:7 And Jehovah said unto Samuel ... they have rejected me, that I should not be king over them.
- Jeremiah 15:6 Thou hast rejected me, saith Jehovah, thou art gone backward: therefore have I stretched out my hand against thee, and destroyed thee; I am weary with repenting.
- Deuteronomy 8:19 And it shall be, if thou shalt forget Jehovah thy God, and walk after other gods, and serve them, and worship them, I testify against you this day that ye shall surely perish.
- Matthew 15:9 But in vain do they worship me, Teaching *as their* doctrines the precepts of men.

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- Luke 4:8 And Jesus answered and said unto him, It is written, Thou shalt worship the Lord thy God, and him only shalt thou serve.
- Deuteronomy 13:4 Ye shall walk after Jehovah your God, and fear him, and keep his commandments, and obey his voice, and ye shall serve him, and cleave unto him.
- Deuteronomy 27:10 Thou shalt therefore obey the voice of Jehovah thy God, and do his commandments and his statutes, which I command thee this day.
- 2Samuel 22:45 The foreigners shall submit themselves unto me: As soon as they hear of me, they shall obey me.
- Exodus 19:5 Now therefore, if ye will obey my voice indeed, and keep my covenant, then ye shall be mine own possession from among all peoples: for all the earth is mine: