

Internal Revenue Service.



**By
Willie Martin**

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THIS GREAT CHRISTIAN REPUBLIC THAT WE LIVE IN WAS FORMED 225 YEARS AGO IN 1776 BY GOD-FEARING MEN WHO PUT ALL, including their homes, families, and lives on the line. What we seldom hear today, and what has been conveniently (or should I say deliberately) left out of the history books, is that much of the impetus for achieving our independence and freedoms was the result of the preaching and teaching of the clergy of that time. They were "fired up" with the Word of God, and spoke out on anything and everything that was in conflict with that word.

What a contrast to today, when the preachers are silent, when the churches have made a pact with the devil (the state), when they have played the role of Judas and sold out our God for "thirty pieces of silver." Prior to 1954, there was no such thing as a 501(c)(3) church. All donations, contributions, gifts, etc. given to churches were automatically tax-deductible under the old English common law, known as the "Law of Charities." Then in 1954, Senator Lyndon Baines Johnson (D-Texas) sponsored legislation which brought churches under the new 501(c)(3) section of the Internal Revenue code.

As a part of this legislation, churches would incorporate, and having that status, they could not be sued in a legal action. This was promoted as a "benefit" to the churches. The churches never bothered to look to the Scriptures and previous law to find out that churches could not be sued. They relied instead on advice from lawyers and the "legal profession" who recommended acceptance of this new "benefit." And why not? Anything involving more "legality" does nothing more than advance the status, importance, need, and employment of this questionable profession. It is a fact, that today most all of the "churches" who have been sued in a court action have been "incorporated churches."

I guess that back in 1954, the rationale of the churches was that if everyone else was doing it, why should Christians not be involved. The whole concept of limited liability was the bait to get churches incorporated and like a fish, they were hooked! Corporations, under law, can sue and be sued! By submitting an application (and a substantial fee) to the IRS for tax exempt status, the "church" is requesting and accepting a government license to allow them to operate, within the parameters and statutes of government regulation.

In other words, the church has become subservient to the government. Today, it is estimated that fully 90% of the "churches" in this nation are 501(c)(3) government sponsored churches, while only 10% are free-churches. The following materials were obtained from the Christian Bible Study web site in Melbourne, Florida, and reflect the requirements with which a church must comply to receive tax-exempt status from the IRS. Instead of being a minister of God, serving the Almighty, these preachers have betrayed our Savior and the entire Christian theology, to become instead ministers of the government. And this is not to say that we are anti-government. We feel that the government has its place and the ministry of God has its place, and the government is and should be subservient to God.

Fortunately, any and all ministries located or headquartered in the Commonwealth of Virginia can not meet the first criteria, that of being incorporated. Virginia is the only state that does not permit or allow churches to incorporate. Some ministries and churches that wished to incorporate, have gone outside of Virginia, to other states (such as Delaware) for incorporation. This prohibition in Virginia dates back to the year 1802, when the Anglican Church (renamed as the Episcopal Church), went to the Virginia legislature seeking incorporation.

The legislature found such to be a violation of the First Amendment relative to the establishment of state-endorsed churches, and they moved to amend the state constitution to forever prohibit church incorporation in Virginia. In spite of what some misinformed or uninformed churches and preachers may claim, Jesus Christ **Can Not** be the head of a 501(c)(3) church because at law, the "sovereign" to the corporation is the state! And

"sovereign" means the supreme authority over legal as well as theological matters. The corporation has put the church into a non-entity status. The request and acceptance of the 501(c)(3) status establishes a covenant (a binding agreement and contract) between the government and the church.

In recent months, there have been several instances where the government has stripped the tax-exempt status from churches and demanded back taxes for violation of this covenant. And those pastors who "claim" that they can go into their pulpits and say anything they wish, contrary to "public policy," do so at their own peril. They have made a contract with the government, which they are in violation of, and they are in fact lawbreakers and civil criminals, for which they and their church can be held liable and responsible.

And we wonder with more than 325,000 churches in this land, why we are seeing such deterioration of ethics and morality. The churches are silent and ineffective. The ministers have sold out Christ, again, for their "30 pieces of silver."

The Ten Commandments is under attack by the judicial system (in several geographic areas) as it is not considered public policy. The churches say, come to Christ, accept His grace and He will protect you, and then, these very same churches ignore their own words and turn to the state for protection. What must our heavenly Father think of these false preachers and churches?

Pastors Must Be Ordained by the IRS
By
Dr. Greg J. Dixon

The most prominent and successful certified public accountant firm in the nation today, that specializes in keeping churches out of trouble with the Internal Revenue Service, is now boldly saying to the pastors of America that they not only have to be "ordained by God, but also the IRS." They also say that the IRS is dictating terms to the churches by declaring in clear and no uncertain terms that, "The government doesn't want your Bible, they want your cheque book!" In seminars all over the US,

Chitwood and Chitwood of Chattanooga, Tennessee, is repeating this startling announcement to pastors and church leaders. Without so much as a blush, Michael Chitwood, the main speaker, says, besides the above quotes, "Pastor, if you don't get your house in order, get ready, you are going to have a jail ministry" as he practically screams out to those present as to what pastors and church leaders must do to avoid jail time and the confiscation of church property by the federal government.

Besides giving the pastor his job description, which is based on the Roman Catholic model of worship and polity, the IRS is demanding many other things that are clearly designed to make the IRS Commissioner the new head of the churches in America. Some of these demands are as follows: The church must collect a Federal ID (Social Security) number from visiting evangelists, missionaries, preachers and singers before they invite them to the pulpit. They must give a Form 1099 to any minister who receives up to \$600 in a year's time, which includes missionary support. If the ID is not received, the church leaders must withhold a jeopardy assessment of 39% on the spot and send it to the IRS.

They must agree to the IRS definition of benevolence. They cannot deal in cash at any level, but must deposit all offerings into a checking account and write checks for every purpose. This means, of course, that the church, in order to conduct its ministry, has to have an Employer Identification Number which must be provided by the IRS by filing Form SS-4 which a true New Testament church could never do and remain obedient to her Lord. In fact, church leaders would have to misrepresent the church as a religious organization rather than a N.T. Church to do so. Other things that pastors and church leaders are required to do are to be an informer against their members and also to preach only IRS prescribed sermons. Also, all fund raising material must be submitted to the IRS for their approval.

The job description for pastors is a list of nine specific sacerdotal duties which again is a Roman Catholic definition meaning sacred. The Catholic church teaches that these sacraments, when administered by a priest, are essential to one's salvation. This is totally opposite to the Bible definition which states that baptism and communion are memorials of the death,

burial and resurrection of our Lord Jesus Christ, and that they follow salvation.

The nine duties are: baptisms, weddings, serving the Eucharist (the Catholic sacrament of communion), teaching , spiritual counselling, christenings or baby dedications, administration of church affairs and the regular conducting of worship services. If the pastor does a substantial number of these things, he will receive very lucrative tax breaks.

This is in clear violation of the scriptures concerning the doctrine of the Nicolaitanes which the Lord Jesus said that He hates (Rev. 2:6, 2:15). It is the setting up of a privileged class of clergy with benefits from the state that lay members do not receive. Others who minister to the church in the area of music, youth, children, education and other areas of responsibility don't qualify.

This is consistent with what officials of the IRS told Attorney David Gibbs of the Christian Law Association (CLA) in 1984 when they said that their definition of church is "once per week adult worship." They said that they did not consider such ministries as Sunday school, Christian school, busses, youth camp, vacation Bible school, nursing home, etc., to fall within their definition of the word "church". This Gibbs/IRS meeting took place in Washington, DC at the time that the so called champion of Christian liberty was hammering out a compromise with the Dole Committee (Sen. Bob Dole-R-Kansas) in the US Senate to bring the churches into compliance with the FICA tax (social security) laws.

This was the deal that would eventually cause the raid and seizure of the Baptist Temple 17 years later. It's too bad that Gibbs didn't sound the alarm at that time and call the Bible believing pastors together for a summit meeting to map out a strategy that could have possibly saved our churches and ministries.

The unregistered church pastors tried, but unfortunately our words fell on deaf ears. The so called "big" preachers were too busy receiving their tax deductible gifts and building their empires to be concerned over the future of God's work. Now the enemies of Christ have sprung the trap and it is

too late. These requirements should be intolerable enough by just the fact that the IRS would even dare to suggest duties for pastors, but to impose under the penalty of imprisonment and confiscation of property the same responsibilities of Roman Catholic priests is nothing short of naked tyranny. Obviously, the inquisition has returned and the pastors and churches of America are not even aware that it has arrived.

The raid and seizure of the property of the Baptist Temple is the direct result of the pastors and church refusing to bow down to this new wave of Catholic terror that has come upon our land. The issue in the Baptist Temple case isn't taxes as the IRS, with the help of the media, has led the people of Indianapolis and nation to believe.

The issue is very simple. Will the churches of America bow down to the IRS in violation of the first commandment, "Thou shalt have no other gods before me," or will they bow down to the Lord Jesus Christ? Our Lord said, "No man can serve two masters: for either he will hate the one, and love the other; or else he will hold to the one, and despise the other.

Ye cannot serve God and mammon" (Matthew 6:24). The purge is now on as we hear of churches and ministries being closed on a regular basis. But there is still no evidence that the pastors have awakened from their stupor.

The benevolent requirements for churches are beyond atrocious. They are five in number: food, clothing, housing, medical emergencies and utilities. The church cannot help with transportation or auto repairs and a myriad of other things that churches have historically done on a regular basis. The church cannot make loans to the pastor, members, or others which churches have always done. Obviously, they want to make sure that the money lenders get their profits even from the poor.

Can you imagine the government of the US limiting a church as to its duties in regarding charitable activity? There is no subject in the Bible that is nearer to the heart of God than charity. According to the apostle James, it is the test of pure religion (James 1:27). Paul the Apostle declares that charity is of higher value even than preaching and sacrifice (I Cor.

13:1-3). For the churches to debase such a high and noble service to Christ by submitting its administration to the wicked IRS is beyond belief.

How will the preachers of America give an account of caving into this coercion by an abusive Bush administration who is continuing with the policies of those before him? How will church leaders face the Lord Jesus at the Judgment Seat of Christ when He asks them why they violated His clear commands concerning alms giving?

He said, "Take heed that ye do not your alms before men, to be seen of them: otherwise ye have no reward of your Father which is in heaven. Therefore when thou doest thine alms, do not sound 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 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 which seeth in secret himself shall reward thee openly."

But now the churches are required to get the permission of the IRS before helping someone other than in the manner and purpose that they approve. Then records will have to be kept for the IRS so that the publicans can make sure that the church is in fact following their guidelines.

And, of course, they expect church leaders to report this alms giving to the IRS so that they can even gouge the poor for more tribute. And all of this so the churches can keep their tax exemption and the people can get their precious tax deductions for their tithes and gifts. As James Dobson's organization said when challenged, "It's just good stewardship." Thievery, good stewardship? How sad.

It may be that the churches have now gone too far. When they begin building their dynasties on the backs of the poor our Lord, no doubt, will be swift in His removal of their candlestick. He said to the church at Ephesus, "Remember therefore from whence thou art fallen, and repent, and do the first works: or else I will come unto thee quickly, and will remove thy candlestick out of his place, except thou repent." (Revelation 2:5)

All Churches Now Required to Join IRS Super Church

Two other developments concerning IRS control of churches has risen recently that should literally send shock waves through the religious community. First, while the churches are arguing doctrinal positions among themselves, and won't even spit on each other for the most part, the IRS has now developed its own super church. Independent Baptists in particular pride themselves in their anti-ecumenism.

No fundamentalist preacher worth his salt would be caught dead at the local church federation meeting where he has to rub shoulders with a charismatic or liberal preacher. However, they don't think twice about paying a large fee to go to a Chitwood or CLA seminar and sit next to one of these religious outcasts to learn how to be a good IRS approved church and pastor.

It is now a fact that in order to get and keep the tax- exempt status a church must agree that all religions are equal. The new Application for Recognition of Exemption Form 1023 Schedule A for Churches (Rev. September 1998) demands a declaration to this effect with the following words at point #3: "Does the organization require prospective members to renounce other religious beliefs or their membership in other churches or religious orders to become members?

Yes__ No. If "Yes," describe." It doesn't take much intelligence to figure out where they are going with this. In order to be considered a legal church (tax exempt) in America, the church or religious organization will have to declare that all religions are equal. They will also have to declare that they do not believe that their doctrinal position only results in converts to their faith having eternal life.

They must renounce this narrow inclusivist position. Maybe we now know why Billy Graham, Robert Schuller, Pat Robertson, and other TV preachers have been making such fuzzy remarks about adherents of other religions, though sincere, going to heaven without receiving Christ.

In that tax exemption is government subsidy, according to the Supreme Court in the Bob Jones University case, it is now clear that the US government will not support any religion that clings to the narrow minded belief that salvation is in Jesus Christ alone.

Remember? "Come Shekels, Come Shackles." The world church isn't coming; it is already here, and the preachers don't have a clue as they go merrily along hand in hand with the Great Harlot to the wedding with the anti-Christ. (Revelation 17).

US Government Through the IRS Outlaws Preaching on Second Coming of Christ

One of the reasons the IRS gave to Texe Marr's Living Truth Ministries for removing their tax exempt status is as follows: "Much of the material you disseminate promises to address possible conspiracies or threats, either from individuals, groups or various agencies, against Christianity, freedom or other rights. This is evident from a review of your newsletters and order forms. The titles and promotional materials are designed to sensationalize and grab the readers attention.

They usually imply that the works will expose certain prominent groups, individuals, politicians or government agencies as being part of or linked to some threat or conspiracy." One of the titles that the IRS gave as an example included "Bible Prophecy and The Conspiracy."

Any grade school child in Sunday School knows that you can't teach or write on Bible prophecy without dealing with the second coming of Jesus Christ. But just as the Russian pastors under communism were forbidden to speak on this subject, we are now coming to the same place in our beloved land.

It is obvious that if one believes in the literal return of the Lord Jesus Christ that they will be considered a domestic terrorist. In that the Lord Jesus will destroy wicked government upon His return in great glory and break the back of Gentile world rule, this message isn't popular with the in-for-hells and the high-heeled-belles that run our country today.

Of course, they don't believe that He is coming, but they believe that we who do will be involved in what they call self-fulfilled prophecies and try to hasten His coming by blowing up everything in sight. Further evidence of this type of anti-Christ thinking surfaced recently when a brochure put out by the FBI in Phoenix, Arizona, named "potential domestic terrorists" that law enforcement should be aware of. One of those groups is "Doomsday/Cult-Type."

Obviously, this would include all Bible believing preachers and churches in America. We not only believe that there will be a literal doomsday, we believe that the Lord Jesus Christ will bring the doom when He comes (Revelation 6:12-17). It won't do any good to claim that your church is not a "cult". The IRS definition fits the average Bible believing church to a tee.

Many have asked if we can actually show them this in the law. Our answer is no, we can't because you won't find a specific law that says that you can't preach on the Second Coming of Jesus Christ in America today. That's because they don't have to write a law to gain the same effect. All Congress has to do is to give an outlaw agency like the IRS a carte blanche privilege of making up their own so-called laws as they go along.

The churches agreed to this when they signed their tax- exempt contract. They said that they would obey all laws, federal, state and local, presently and in the future. But they apparently didn't read the fine print.

The new churches filing for tax exemption must agree to the following: "The Corporation or organization shall have no power to take any action that would be required for a tax exemption under Internal Revenue Code Section 501(c)(3) and related regulations, rulings, and procedures." It is now the "procedure" of the IRS to refuse tax exempt status to those churches that will not agree that all religions are equal and who refuse to join through tax exemption, the world church. Also, preaching on Christ's coming is taboo.

For those churches which are foolish enough to believe that Sec. 508 of the IRS code allows an automatic exemption for churches, need to read it

again. It doesn't say "exemption," it says, "...churches have a mandatory exception." The exception is from filing a Form 1023 to make application for not for profit status. Here is the kicker. Churches have to abide by the same rules that those that do file for this privilege. And if they do not, the IRS can, and most assuredly will, remove their tax exemption. The only thing missing is the annual Form 990 that other religious organizations have to file. When this is required, the churches will be under total control of the IRS with no wiggle room.

In the Baptist Temple court case, the church learned that a New Testament Church does not legally exist in the US today because there are no longer any First Amendment protections left. The genius of the First Amendment and various religious freedom clauses of the fifty states is that, for the first time in history, a N. T. Church could exist legally without having in the words of the IRS a "distinct legal existence."

Now even a N.T. Church will be assigned by force the legal status of an association and will be expected to meet the same standards that the not for profits have to meet. But, they still won't have their God given right of a non-taxable status. This status is in contrast to an exempt status which is a privilege not a right.

IRS Agent Says That Churches Are Trapped

The evidence as to what we are saying, though denied by most preachers, was made clear on January 24 this year in Tampa, Florida. IRS agent Melvin Blough testified in federal court that "once a church obtains the status of 501(c)(3) under the IRC they are trapped. The only way to be removed from a 501(c)(3) status is if the IRS chooses to remove the exemption. So if you dissolve the corporation and continue on as ABC church, an unincorporated church, you're still trapped in their web and under their control." He further testified that a church is automatically exempt under federal law without a 501(c)(3) designation.

He also stated under oath that churches request the status just to get the governments stamp of approval. Even though Blough used the word "exemption" rather than "exception," he is essentially correct in his

assessment of the plight of the churches of America. It is obvious that, regardless, the result is the same.

Tanks to: boro@computer.net for this information Pastor Greg Dixon, drafted a document called "Thirty Ways The IRS Tries to Control the Preachers and Churches in America." He also did a video of the same title. The below (including the attachment) is an edited version of Pastor Dixon's document. I am sending it to you FYI, so you can understand what the 501(c)3 churches are being subjected to by the government. Pastor Dixon's church was a 501(c)3 church.—and then, he recognized the error in that and rejected his IRS status.

These are the reasons he rejected it. In turn, the IRS has gone after him for taxes - taxes, which according to the let Amendment of the Bill of Rights, no church owes to the government.

Also a more complete study by: **Chuck Kuhler**, Pastor, Virginia Christian Israelites.

Thirty Ways The IRS Tries To Control Preachers and Churches in America
As inspired from the list with the same name, by Dr. Greg Dixon.

If your church has a "tax exemption" granted by the Internal Revenue Service (IRS). then you must examine it to determine if it is worthy in the eyes of God. Review this and then, decide if you do need to make a change in the church you are supporting.

1). The church must have a "distinct legal existence:" According to IRS publication #557 that legal existence would date from incorporation, pg. 3. Therefore, a church must be incorporated or it cannot be called a church.

2). The church must admit that it exists by a privilege granted by the IRS (tax-exempt), rather than by RIGHT, as granted by God through the Holy Scriptures (non-taxable); the latter

of which is recognized and guaranteed autonomy by the U.S. Constitution, Bill of Rights, 1st Amendment. The church must thereby recognize another as Head, the State, as opposed to the true Head, which is God.

3). The church must have a "recognized creed and form of worship." The IRS must approve (recognize) the creed (belief) and form (manner) of worship.

4). The church must have a "definite and distinct ecclesiastical government." That is, the church must be ruled in the form of a hierarchy or hierarchical (as is found in many so-called main stream churches –e.g., Catholic, Methodist, etc.), and not individually ruled by the local church's ministry (pastor/leader) and/or congregation (as in Baptist, Christian-Israel, James Lloyd or Christian Media Ministries or some other autonomous-type of church / ministry / movement).

5). The church must have a "formal code of doctrine and discipline," as in some churches who have established "doctrines" or "traditions of men," as opposed to those Christians whose churches/groups/ministries have established their faith, practices and doctrines solely from the Holy Scriptures. Unfortunately, many of the 501(c)3 churches have established doctrine/traditions that are not in accordance with the **Word** of God.

6). The church must have a "distinct religious history" that is denominational – e.g. Catholic, as opposed to being "autonomous" or serving its congregation as an "independently acting, Bible-oriented, body of believers."

7). The church must be structured as an "organization." Again, this is modelled after the Catholic church-type organization, not the autonomous-type of church – e.g. Baptist.

8). The church must be an "organization of ordained ministers." The local Baptist church approves its own ministers, many of whom could be laymen, such as Charles Haddon Spurgeon and the late G. B. Vick – men "ordained of God," as opposed to men that are ordained and licensed by institutions, state or religious.

9). The church must have these ordained ministers who are "selected after completing prescribed courses of study". Again, Catholic-style, not Baptist. Like the Apostles, who had only "been with Jesus" (taught and ordained by him to serve His kingdom), local autonomous churches many times approve pastors who have not received any formalized institutional religious training – but are ordained of God because of their Faith, Practice, Study, and Example.

10). The church must have "established places of worship." Many churches, ministries, groups have no permanent address or facility (place of worship - some meet in parks or other scenic places, some have only radio facilities) for a variety of reasons (because they are circuit preachers, because of persecution, because of their type of ministry, etc., they move from place to place or have no congregation meeting facility per se).

11). The church must submit to the IRS by paying a "user fee" (tribute) for tax-exempt status. This is contrary to the Scriptures, the U.S. Constitution and all the State Constitutions.

12). The church must be engaged in activities that further "exclusively Public purposes, rather than Private interests." The true church of Christ exists for the Personal and Private interest of Christ and His Elect, and not the State.

13). The church must answer to the IRS as to its "daily activities."

14). The IRS dictates its control over all financial activities of the church – including sources of income, donors of \$100.00 or more, and expenditures.

15). The church may not use cash, or it will be suspected of "money laundering." All books and records must be made available for IRS inspection at all times.

16). The church must serve the IRS in the capacity of "informer" – by reporting a history of who serves in the various jobs within the church – e.g. Pastors, associates, counsellors, directors, teachers, office/clerical/maintenance personnel.

17). The church must inform the IRS who it is that receives charitable help from the church.

18). The church must inform the IRS about "love gifts and offerings" in excess of \$600.00 given to evangelists and missionaries, by filing a Form 1099 on each recipient, including on those who are regularly supported.

19). The church must use only IRS approved methods of fund raising.

20). The pastor of the church must not preach against the U.S. tax system, or say anything against the practices and tactics of the IRS.

21). The pastor of the church must answer to the IRS and give unlimited submission to the civil magistrate pertaining to all laws – federal, state and local, including "Public Policy."

22). The pastor of the church must advocate, promote, and actively encourage race mixing (interracial marriage), which is in violation of the "kind after kind" standard established

by God at the creation, if the church has an educational ministry.

23). The pastor of the church cannot influence legislation concerning the licensing of church ministries.

24). The pastor of the church cannot promote or engage in any political activity that opposes pornography.

25). The pastor of the church cannot actively support legislation that declares that children belong to their parents as opposed to the authority of the state.

26). The pastor of the church cannot actively support legislation that opposes a state's lottery or other "legalized" gambling pursuits.

27). The pastor of the church cannot advocate support of the concept that the U.S. or state Constitutions are the Supreme Law of the Land or the various states, respectively.

28). The pastor of the church cannot actively participate in any activity that is in opposition to the public school system.

29). The pastor of the church can make no public declaration that the church congregation is to obey God and not the government, even if the government's stand is in violation of God's laws, commandments, statutes, and judgments.

30). The pastor of the church cannot oppose laws that are in support of or legalize "sodomy" – which is in direct conflict with the Word of God.

The Faith of the "Church" Is It in God and Christ Jesus, or Is It in the Government and the State?



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