A 501(c)(3) corporation is a non-profit organization that gains a tax-exempt status under section 501(c) in the U.S. Internal Revenue (IRS) Code [26 U.S.C. §501(c)]. Many types of non-religious clubs and groups are eligible for 501c3 incorporated status, but part 3 in the tax code was developed for religious, educational, and charitable entities. There is a false assumption by many churchgoers today that in order to be an "official church," one must obtain 501c3 status, but this could not be further from the truth. There is no law anywhere that requires any church to get 501c3 status, and as we'll see later, it is most often done for financial benefit. In this article, we will learn about the dangers of 501c3, why so many pastors seek to get it, and why no Christian should be caught dead under it.

The IRS website states the "Exempt Purposes" of 501c3:
"The exempt purposes set forth in section 501(c)(3) are charitable, religious, educational, scientific, literary, testing for public safety, fostering national or international amateur sports competition, and preventing cruelty to children or animals. The term charitable is used in its generally accepted legal sense and includes relief of the poor, the distressed, or the underprivileged; advancement of religion; advancement of education or science; erecting or maintaining public buildings, monuments, or works; lessening the burdens of government; lessening neighborhood tensions; eliminating prejudice and discrimination; defending human and civil rights secured by law; and combating community deterioration and juvenile delinquency."


In all fairness, that seems reasonable, so why would there be any harm in having a 501c3 corporation? It seems like they are just there to help people, and get government support while doing so. Indeed, there is nothing generally wrong with having a 501c3 corporate contract. UNLESS it is specifically for the born again church of the Lord Jesus Christ; then there are MANY offenses that most pastors and elders are completely unwilling to understand.

Before we begin, there are three important facts that need to be stated:
1. No U.S. law exists that requires any individual to file a federal income tax form.
   (We don't cover that topic on our website. See the following documentary for more info: Freedom to Fascism)
2. The Biblical church is not a legally recognized entity; therefore, it is not taxable.
   (I.e. There's no reason to file for "tax exemption" when you don't owe any taxes.)
3. Enticing to give via tax write-offs is not Biblical giving.
   (Read "Is Tithing a Christian Requirement?" here at creationliberty.com for more details.)

Many readers may be confused about point #2 because they don't understand the concept of a corporation; for example, let's consider a book club. Book clubs exist all around the country, but a courthouse will only recognize something to exist if they have it on file in their database, which means that even though book clubs exist, through the glasses of the court, they don't exist. Book clubs do not need the court's acknowledgment to exist; it simply means that the court doesn't know or care about what the book clubs say or do. In order for the state to recognize the existence of a book club, the club has to have a legal document declaring its existence, which is known as a "corporate status" or "corporate entity," and until the book club gets a corporate contract, the book club cannot be taxed or sued.

(Individuals can be taxed or sued, but the organization can't until they get a corporate status; meaning that individual citizens in the U.S. already have corporate status, but that's another topic we won't cover in this article.)
Likewise, if a group of believers (which is called the "church" in Scripture) gather together to study, they cannot be taxed or sued for simply meeting together. In the same sense, churches don't need to have the court acknowledge their existence; their non-existence in the eyes of the court simply means that the court doesn't care what they say or do, meaning that the state has no business in their affairs and doesn't care to.

To put it another way, your family cannot be taxed or sued for having a family reunion; however, if your family went to the government and got a corporate entity registered in the state database under "Bob's Family Reunion," now all those who attend "Bob's Family Reunion" can be taxed and/or sued in a court of law. The thought of such a thing is absurd, but the real absurdity is that just about every church building you see on street corners across the country willing give themselves over to that absurdity and register a corporate entity on their church through 501c3 when they have no need or obligation to do so.

As I've already stated, there is no law anywhere that requires any church to get a 501c3 corporate contract; so the obvious question we need to ask is, "Why would a pastor/church building want to get 501c3 status?" There are two basic reasons for getting it:

1. **TRADITION:** Over the past 50 years, 501c3 has just become something that church buildings and their elders do without considering (or caring about) the consequences.

   Howbeit in vain do they worship me, teaching for doctrines the commandments of men.
   -Mark 7:7

2. **MONEY:** A "tax-exempt" status means that individuals and businesses can write off donations on their taxes and increase their own profits, which increases the frequency and size of donations and checks that appear in the offering plates.

   For the love of money is the root of all evil: which while some coveted after, they have erred from the faith, and pierced themselves through with many sorrows.
   -1 Timothy 6:10

The typical 501c3 churchgoer or preacher I've spoken with denies this, and says the reason they got 501c3 incorporated was so they didn't have to file a federal income tax return for the church. Folks, whenever you hear a preacher or churchgoer make this excuse, you can know for certainty they have no clue what they're talking about because a church building doesn't have to file a tax return anymore than a book club has to file a tax return; in the eyes of the state, the church DOES NOT EXIST, therefore, they are in a legal sense "invisible," which means their church didn't owe any taxes, and that also means they NEVER needed tax exemption. In short, the only reason they were eligible to be taxed in the first place was because they registered their church building under 501c3, which means the state is offering "tax exemption" as payment when you give up your right to be invisible. (i.e. It's a trap.)

So that leads us right back to the question, "Why would any church building want to go get permission from the government to be exempted from a tax they didn't owe to begin with?" The true New Testament church is not taxable, so why do they need "tax exempt" status? I'm not the only one who has asked these questions; even Steve Nestor, Senior Officer for the IRS, along side many IRS employees, have all wondered the same thing:

"I am not the only IRS employee who's wondered why churches go to the government and seek permission to be exempted from a tax they didn't owe to begin with, and to seek a tax deductible status that they've always had anyway. Many of us have marveled at how church leaders want to be regulated and controlled by an agency of government that most Americans have prayed would just get out of their lives. Churches are in an amazingly unique position, but they don't seem to know or appreciate the implications of what it would mean to be free of government control."

-Steve Nestor, IRS Senior Officer, IRS Publication 526, quoted by Peter Kershaw, In Caesar's Grip, self-published, 2000; See also Thomas Lake, Romans 13 In a Constitutional Republic, Xlibris Corporation, 2011, p. 9, ISBN: 9781456846886

Before we get into the details, it's important to note that 501c3 is NOT the source of the leaven (i.e. false doctrine and sin) with church buildings and pastors. I repeat, **501c3 is NOT the source the problem; it is only a symptom of the underlying problem.** There are many people out there who read this article and think they're going to go on some "holy crusade" against 501c3 because they believe that if 501c3 was gone, then the church buildings would no longer be leavened. This is based on the ignorance of Scripture, and later, we'll show that 501c3 is not the source of leaven, but rather, the churchgoers and preachers got the 501c3 status **BECAUSE** they were **ALREADY** leavened; meaning that the leaven is coming from a source, but 501c3 is **NOT** that source.
First, we need to acknowledge that many pastors and churchgoers are in denial about the truths of the 501c3 corporation. Barbara Ketay, a lawyer at the Biblical Law Center, wrote the following:

"O.K. Pastors, Evangelists, Missionaries, Deacons, Trustees, Elders... listen up! Let's stop all the hocus-pocus, the illusions, the scams, the fairy-tales and the outright lies regarding what the 501(c)(3) incorporated church is and is not. For a change, let's deal with facts. For those of you who don't understand "facts," in the legal arena, facts are used and are supported by documented evidence which would be admissible in a legitimate court of law. Facts are not hyperbole! [exaggeration]"


Ketay is correct and, as a lawyer, has a good understanding of what a corporation is and is not. Ketay goes on to list out the facts about what a 501c3 church corporation is according to the state's legal definition:

- The creator of a corporation is the State.
- The State is the sole authority and sovereign head over the corporation.
- The corporation is subject to the laws of the State which limits its powers.
- The corporation has no constitutionally protected rights.
- The corporation is an artificial person.
- The corporation submits to a State Charter declaring it is a creature of the State.
- The corporation is created for the benefit of the public.
- The corporation is a State franchise.
- The corporation is a privilege granted by the State.

It's been far too long that pastors, evangelists, deacons, elders, missionaries, and churchgoers have sat in ignorance on this matter, so read this carefully: You have a 501c3 INCORPORATED status, which means your church is a CORPORATION of the state, and here is the message that I, lawyers, and the IRS are all trying to get you to understand about the contract you're under:

- The creator of your church is the State.
- The State is the sole authority and sovereign head over your church.
- Your church is subject to the laws of the State which limits its powers.
- Your church has no constitutionally protected rights.
- Your church is an artificial person.
- Your church submits to a State Charter declaring it is a creature of the State.
- Your church is created for the benefit of the public.
- Your church is a State franchise.
- Your church is a privilege granted by the State.

(The word church can also be replaced with ministry or mission.)
Any born-again Christian can immediately see the Biblical violations a 501c3 incorporated church is committing, and if any preacher claims not to understand this, I would call that willful blindness, and it means he has a heart problem. There's absolutely NO Biblical justification for this, but pastors and elders continue registering themselves under 501c3 for the sake of tradition and money, or in other words, they sacrifice their spiritual soul for a corporate soul.

*For what shall it profit a man, if he shall gain the whole world, and lose his own soul?*

- Mark 8:36

Once the elders/pastors get 501c3 approval, it does not matter who the pastor says is his creator when he's up on the pulpit because he signed a document denouncing the Lord Jesus Christ as his creator, and put the state in Christ's seat. It does not matter who the pastor says is the sole authority and sovereign head over the church he's preaching to because he signed a document declaring that the State has sole authority over the church. It does not matter who the pastor says gives Christians liberty because he signed a document stating that no liberties can be taken within the church unless approved by state-granted privileges. The screams of violation against the Gospel of Christ are already deafening, and we're just getting started at looking over the truth behind 501c3.

Ketay continues to point out:

"A 501(c)(3) corporation, being an *artificial person*, is not considered a person under the First Amendment to the United States Constitution (religious liberty clause) or under the Fifth Amendment to the United States Constitution (protection against self-incrimination clause). Therefore, an incorporated church has NO First or Fifth Amendment rights. In the case Johnson vs. Goodyear, 127 Cal.4 (1899): 'A corporation, being an artificial person, only has rights within the meaning of the due process [judicial decision] and equal protection clauses of the Fourteenth Amendment to the United States Constitution and similar provisions of State constitutions and within the meaning of state statutes.'"


In case you may not have understood this, it means your church has NO constitutional rights once you sign up for 501c3. You have no First Amendment freedom of speech or freedom of religion rights, and you have no Fifth Amendment rights, which means the state can hold you as a witness against yourself to sentence you for any crime they choose.

After the 501c3 contract is established, you are now a corporate soul, which means you only have freedoms that are granted by the judicial system according to the regulations of your contract. At that point, you only have privileges granted by the state, which are subject to be taken away at their discretion.

I've listened to many churchgoers cry out to me about their constitutional rights in their 501c3 church building, and insist they have *religious freedom because of the First Amendment, but that NO LONGER APPLIES after 501c3*. If you are a pastor, evangelist, or minister who signed the bottom line on a 501c3 corporate contract, you have outright LOST your constitutional rights, so whining to me about it won't help you. If you look at the definitions above, you'll see that it says your church is now an "*artificial person*," subject to the State, created by the State for the benefit of the public (not the benefit of the Lord Jesus Christ), and granted privileges by the State at their discretion; or in other words, you no longer serve the Christian God of the Bible, despite what you claim to believe.

This means if the IRS says you cannot say something from the pulpit, then you **DO NOT** have any legal grounds or constitutional rights to argue against the State, and you are bound by lawful contract to keep silent.
Even worse than signing the 501c3 contract are preachers I hear say the following: "Well, if the IRS ever tells me I can't preach what I want, then I'm just going to ignore them and preach the truth!" Then they quote Acts 5:29, which says "we ought to obey God rather than men." I agree, you ought to obey God rather than men, **UNLESS you signed a contract stating that you will obey men rather than God.** Folks, contracts are not just something you scribble your name on; they are your binding word, meaning that you have given your word to do and abide by everything listed out in that contract, which also means that if a pastor signs the 501c3 contract, and refuses to keep silent on matters commanded by the IRS, then they are engaging in **LYING**, which God clearly states in an abomination in His sight.

(Read "God Does Not Justify Lies" here at creationliberty.com for more details; Lying is a sin equivalent to **MURDER** according to God's Word, but churchgoers do it all the time without remorse.)

*These six things doth the LORD hate: yea, seven are an abomination unto him: A proud look, a lying tongue, and hands that shed innocent blood, An heart that deviseth wicked imaginations, feet that be swift in running to mischief, A false witness that speaketh lies, and he that soweth discord among brethren.*

-Proverbs 6:16-19

The Lord God hates lies so much, He mentioned them twice in His list of seven abominations, but these leavened preachers think they're doing some sort of righteous deed for the Lord by lying. There is no good that comes from lies because the Devil is the father of lies, and they're willing to lie because they were already leavened before they signed the 501c3 contract.

*Ye are of your father the devil, and the lusts of your father ye will do. He was a murderer from the beginning, and abode not in the truth, because there is no truth in him. When he speaketh a lie, he speaketh of his own: for he is a liar, and the father of it.*

-John 8:44

If a pastor had a desire to "**obey God rather than men,**" then why did he go looking for a 501c3 contract in the first place? Again, 501c3 is not the root source of the problem; there was leaven in that pastor long before he signed up for 501c3. The excuses I hear from leavened preachers trying to justify their 501c3 contracts does not match up logically with what they contractually agreed to do, or in simple terms, they say one thing with their mouths, but they're doing another.

*A double minded man is unstable in all his ways.*

-James 1:8

The Lord God gave His Word about things he would do, and they are called the promises of God, (Gal 3:16) even though He never said "I promise I'll do this." He gave His Word, and that is a promise, just as we give our word, and that too is a promise. The Lord Jesus Christ expects the same from us; if we give our word that we will do something, it is our promise to do it, and if we refuse to do it in rebellion, then we are found to be liars, and need to be humbled to repentance (i.e. grief and godly sorrow of wrongdoing).

(Read "Is Repentance Part of Salvation?" here at creationliberty.com for more details.)

*But let your communication be, Yea, yea; Nay, nay: for whatsoever is more than these cometh of evil.*

-Matthew 5:37

*Suffer not thy mouth to cause thy flesh to sin; neither say thou before the angel, that it was an error: wherefore should God be angry at thy voice, and destroy the work of thine hands?*

-Ecclesiastes 5:6

Pastors: When you signed the 501c3 contract, you **GAVE YOUR WORD** that you would do what is listed out in that contract. If you want to follow the Lord Jesus Christ in all matters of faith and practice, then you have two options:

1. Keep your word and do the things you agreed to do. Or...
2. Get out of the contract.

*Choose you this day whom ye will serve; whether the gods which your fathers served that were on the other side of the flood, or the gods of the Amorites, in whose land ye dwell: but as for me and my house, we will serve the LORD.*

-Joshua 24:15
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. [mammon = money]
- Matthew 6:24

If we serve the Lord Jesus Christ, then we can't keep one foot on either side of the fence, which He called "lukewarm." I've received so many emails over the years (since I first published this article) from churchgoers who ask me how they can get all the benefits of 501c3, but without a 501c3 contract, and that's because they don't want to pay the price it takes to follow Christ.

I know thy works, that thou art neither cold nor hot: I would thou wert cold or hot. So then because thou art lukewarm, and neither cold nor hot, I will spue thee out of my mouth.
- Revelation 3:15-16

Choosing rather to suffer affliction [pain and grief] with the people of God, than to enjoy the pleasures of sin for a season;
- Hebrews 11:25

If the church building you attend signed a 501c3 contract, then the IRS has EVERY RIGHT to tell your church what they can and cannot preach. Normally, those of us born again in Christ's church will preach His Word as it pleases our Heavenly Father, but as soon as churchgoers sign and date the 501c3 documents, everything changes.

Of course, I've listened to churchgoers demand to see a law that silences pastors, but this is also spoken in ignorance because there doesn't have to be a law after you've willingly signed away your rights. All Congress has to do is grant the IRS carte blanche privilege (i.e. full discretionary power) to do what they see fit (which Congress has done), and it has the same effect as law, so what that means is if you sign a contract with them, they don't need a law to tell you what you can and cannot say because you gave up your rights and agreed to obey their rules for regulating a church, and it is legally binding; giving them the power to enforce it at gunpoint if necessary.

If you signed a 501c3 contract, you willingly gave the IRS legal power to tell your church what messages it can and cannot preach.

The ADF (Alliance Defending Freedom) reported on continued efforts to silence church buildings on political matters, and threats from other organizations to report those who will not follow IRS regulations:
"Prior to 1954, churches were free to evaluate the positions of political candidates on moral issues without fear of the Internal Revenue Service revoking their tax-exempt status. That year, then-Senator Lyndon Johnson amended the tax code to add the threat of IRS action against churches if their pastors mentioned the positions of specific candidates from the pulpit. Citing that rule, groups like AU [Americans United] have repeatedly threatened to report churches to the IRS if they speak out on such issues."

Again, churchgoers cry out, "They don't have the right to do that!" That's true, UNLESS your church building leadership signed a contract that binds them to IRS regulations instead of Jesus Christ. If your church building is 501c3 incorporated, organizations like Americans United have EVERY RIGHT to report your church to the IRS for breach of contract.

It should be noted that the ADF doesn't know what they're talking about concerning Lyndon Johnson and incorporated status prior to 1954. In fact, non-profit, tax-exempt organizations existed for many decades BEFORE 501c3 in 1954. Lyndon Johnson technically didn't do anything to regulate churches; I'll address that later in the "Questions & Comments" section at the end of this article.
The reason the ADF is trying to get the IRS to give pastors back their first amendment rights is because the ADF knows that the pastors are silenced in 501c3 church buildings. Again, I have had many pastors and evangelists make the claim to me that they are not silenced on certain matters, but the evidence speaks louder than their excuses. However, in their willful ignorance, the ADF is foolishly fighting with the IRS, trying to get special privileges, instead of teaching what's Biblical, which would be helping Christians dissolve their 501c3 contracts. (i.e. They don't want to make them give it up because it would cost them far too much, or in other words, it's all about the money; we'll cover more on that later.)

Instead of fearing the Lord God, which is the beginning of wisdom and understanding (Psa 111:10), pastors choose to fear losing their tax-exempt status. Where in the Bible does it say, "Thou shalt have thy tax-exempt status?" What message does that send to new Christians about the protection of the Lord Jesus Christ and Holy Spirit over the church? The message it sends to new Christians is that the Spirit of God is not enough for the protection of Christ's church, but rather, they need the IRS, and so pastors run to the IRS shivering in fear of losing their oh-so-precious tax exemption, which ought to be an overt sign of the lukewarm church buildings of America.

In 2008, former president George W. Bush's Administration gave their official position on 501c3 concerning religious institutions:

"Kinsolving asked: 'The AP also reports that 33 pastors in 22 states made specific endorsements of political candidates in challenging the IRS-Lyndon Johnson ruling about no political endorsements in churches. And my question: Does the president believe that America's clergy should be denied the freedom of speech to endorse political candidates?' [Tony] Fratto responded: 'Those rules are set forth in IRS regulations, directed by statute. And the IRS is enforcing the law, and the president believes that the IRS should enforce the law.'"


In summary, the reporter asked Deputy Press Secretary Tony Fratto if pastors should be denied freedom of speech, and although Fratto didn't have the President's direct opinion, he stated clearly that rules set forth by the IRS trump the First Amendment, and I would normally disagree, UNLESS you signed a 50c1c3 contract in which you willingly gave up your First Amendment rights; under that circumstance, Fratto is absolutely correct. When you sign a contract in which you agree to give up your rights, then you lose them.

**Pastors: Are you understanding this yet?** If you have a 501c3 church, then you have NO freedom of speech under the First Amendment, and that automatically means you also have NO religious liberty because freedom of speech is absolutely vital for religious liberty.

To further demonstrate this point, the following recording was documented by Ania Joseph in March of 2012. The recording is a phone conversation Joseph had with IRS Agent Sherry Wan (ID# 0203399), who explained to her that she, under a 501(c)(3) incorporated entity, was not legally allowed to preach her pro-life beliefs to other people. Wan does not speak very good English, so it may be difficult to understand her meaning, but she's explaining that Joseph has limited rights to speech and action under tax exemption:

**IRS Regulating 501c3 Speech and Activities**
https://youtu.be/Neic3pHARUE

WAN: "You have the religious freedom; You have the freedom of speech. And other people also have their civil rights, human rights. For other people, you don't have the belief. So I don't believe you need the right to do this: start confrontation, protesting; if you do apply for tax exemption. You have your right of belief to do what you're supposed to do, but you have no right to go against other people's beliefs. You reach out to a woman, you can't do that. You can, you know, to educate the woman, to do, you know, you don't do that. However, you just can't like say, you know, the [unintelligible] woman, you fear the woman. You have to give the woman the opportunity to listen to you. You cannot force your religion or force your beliefs on somebody else. For example, when you, you know, go to, you know, the
To this day, I still hear preachers make excuses to say they are only silenced on "political matters." Even if it was only political matters, that's still a violation against Scripture concerning the church, but what Wan is explaining is correct; once a church building gets their 501c3 corporate entity, they are considered an extension of the state (which I'll explain more in a moment), and therefore, as state representatives, they have to act and speak in a manner that does not offend anyone because the government is supposed to be impartial (i.e. unbiased).

Yet, the ADF has no understanding of this matter because when I read their analysis of Agent Wan's phone call, they said she was "inaccurate." That's not the case; rather, the ADF is just willingly ignorant. They are fighting a battle on the wrong terms, and a battle they will NEVER win. They first need to understand that this is NOT about public constitutional law; this is about privatized corporate contracts, which means you must abide by the rules laid out in the contract, and the Lord God expects us to keep our word when we sign it in agreement.

Churchgoers object to this and say that the IRS should not be objecting to such things because it goes against constitutional rights, and that's true, UNLESS you signed a 501c3 corporate contract in which you agreed to give up constitutional rights. Once you sign that 501c3 contract, then the IRS DOES have a right to enforce, and I will boldly say that the IRS SHOULD be enforcing those contracts.

How embarrassing is it for a church building, full of people calling themselves Christians, to be rebuked by the IRS for lying? It's a situation in which they ought to be ashamed of themselves because of their sin, but they claim to be the "good guys" resisting the evil because they glory in their shame:

> For many walk, of whom I have told you often, and now tell you even weeping, that they are the enemies of the cross of Christ: Whose end is destruction, whose God is their belly, and whose glory is in their shame, who mind earthly things.  
> -Philippians 3:18-19

Why is it that churchgoers think that because they have a "Christian" church building that they should be afforded special privileges over everyone else? All other 501c3 entities must abide by the IRS rules, so why do elders, pastors, and churchgoers think they ought to get a special pass?

Many years ago, I thought most pastors were just ignorant on this issue, and didn't understand what they were getting into, but over the years, through personal conversation and experience with a multitude of preachers, I've found that is not the case. Many of them do understand the Biblical violations, but they don't care, and they just make excuses for it, or in other words, it's not ignorance alone, because that can be fixed; it's WILLFUL ignorance that comes from a source of pride and covetousness in the heart. (i.e. leaven)

We can see some evidence of the prior knowledge of pastors if we look at the so-called "ministers" who rallied behind former president Barack Obama and his wicked campaign. These pastors know full-well they have to be cautious about what they say, and they are educating church building leadership on the matter:
Pastors Confess Gag on 501c3 Ministries
https://youtu.be/xPepJcl8Iho

CONGRESSMAN EMMANUEL CLEAVER: "We'll have representatives from nine denominations who actually pastor somewhere in the neighborhood of about ten million people. And we are going to, first of all, equip them with the information they need to know about what they can say, and what they cannot say in the church that would violate their 501c3 status with the IRS. In fact, we're going to have the IRS administrator there, we're going to have the attorney general... there, we're going to have the lawyers organization from around the country, the ACLU, all giving ministers guidance on what they can and cannot do."

What most pastors and elders do is talk to a lawyer in or near their church buildings, and simply hand the application process for 501c3 over to him/her. For example, I spoke with a man a couple years ago who listened to my teaching on this subject and addressed a pastor he knew in Indianapolis on the matter, the pastor handed it off to his lawyer because he said that there was an entire library of books worth of information on that subject that he simply could not comprehend.

The lawyer then handles the entire application, the pastors and elders sit in willful ignorance, and they sell out the church for extra money without even taking the time to learn and understand what they're doing. Neither the preachers nor the lawyers involved care at all about the Biblical violations because they have dollar signs where their pupils should, blinding their eyes from seeing clearly what they're doing.

To further demonstrate their willful blindness, you can click on the image here to read an IRS 1023 Form, which is the application to get 501c3 incorporated. If you'll look over the 26 pages briefly, you'll quickly realize why so many willingly ignorant pastors just hand this off to a lawyer; the average person can't make sense of most of it, and to that I would say that if you can't understand it, then you shouldn't be signing up for it in the first place.

According to the application, you have to list out everything you spend money on, where you spend it, why you spend it, what forms of worship you have, what your bylaws are; literally every detail has to be listed out and attached to the form for review.


This means that, under 501c3, whatsoever the Holy Spirit of God has set for the church to do must first be approved by an IRS secretary. On page 13, question 1, they ask:
"Do you have a written creed, statement of faith, or summary of beliefs? If 'Yes,' attach copies of relevant documents. Do you have a form of worship? If 'Yes,' describe your form of worship."

Some of you may not know, but certain denominations have a little black book of rules that they call bylaws, and anyone who has any leadership position in the church must abide by this little black book, and they won't allow anyone to "minister" unless they are in line with that rule book. The reason they have to do this is because they filed these bylaws with the IRS, and so all employees of the corporate entity (i.e. the pastors, deacons, missionaries, elders, etc) must all follow that black book of rules, or else there could be financial consequences from the IRS. It should be noted that the New Testament church operates under the authority of the Lord Jesus Christ, and He has a black book of rules called "The Bible," and that book does not need IRS recognition, approval, nor regulation.
Form 1023 goes on to ask if the religious institution who is applying has a code of doctrine, religious history, literature, hierarchy, and scheduled services, and also requires that the details and nature of all these things be documented, attached to the form, and sent to the IRS for approval. They also ask how many people attend on a regular basis, how many members there are to the religious institution, what process one must undergo to become a member, voting rights, denominations, associations, baptisms, weddings, funerals, leadership structures, ordainments, commissions, licenses, charters, fees, and all of these are to be listed out in detail for IRS consideration.

All this documentation serves a purpose, and in simple terms, as a 501c3 ministry, you signed a contract that demands that you make your organization into something that benefits the public under definitions set forth by the Supreme Court: "To support this connection between conformity to public policy and eligibility for a public benefit, Chief Justice Burger offered the following explanation:

'When the Government grants exemptions or allows deductions, all tax-payers are affected; the very fact of the exemption or deduction for the donor means that other taxpayers can be said to be indirect and vicarious "donors." Charitable exemptions are justified on the basis that the exempt entity confers a public benefit—a benefit which the society or the community may not itself choose or be able to provide, or which supplements and advances the work of the public institutions already supported by tax revenues. History buttresses [supports] logic to make clear that, to warrant exemption under 501(c)(3), an institution must fall within a category specified in that section and must demonstrably serve and be in harmony with the public interest. The institution's purpose must not be so at odds with the common community conscience as to undermine any public benefit that might otherwise be conferred.'"


In case you didn't understand what was just said, let's simplify it. The Chief Justice explained that a 501c3 church building, under legal definitions, is a semi-government entity, meaning that the pastor, being CEO over the 501c3 organization, is actually somewhat of a state employee and representative. It's not just the pastor, but secretaries, treasurers, deacons, elders, etc; they are all considered to be state employees.

This means that, once a pastor has become an extension of the government through 501c3, he no longer has the right to speak freely, which is something government employees understand very well. Certainly, they have their opinions, but they cannot express them as a state employee. For example, an FDA (Food and Drug Administration) Agent cannot start publishing comments saying, "The IRS is an evil organization," because the government does not permit its agents to conduct themselves that way because they have to act in a more neutral manner as public servants, and likewise, a 501c3 pastor of a "Christian" church building, as an agent of the government, is not permitted in his contract to come out and say that the IRS is evil because that would be a government employee (i.e. the pastor) making slanderous accusations against the government (i.e. the IRS). In short, this is the reason why pastors are silenced in the church buildings of America, and most churchgoers (even those who are against 501c3) don't understand it.

You'll also notice that the Chief Justice explained that the entire purpose of a charitable organization under 501c3 is to benefit the public. We who are born again in Christ understand that the church's existence is for the glory and benefit of the Lord Jesus Christ, but under a 501c3 contract, that is no longer the case. Once you have 501c3, you are required by contractual agreement to make sure every aspect of your ministry/church building is not at odds with anything that would be deemed by the government to be "public interest" or "public benefit."

In fact, the Chief Justice said that this is the reason that, according to the 501c3 contract, all donations are considered "taxation." That means whatever you supposedly "give" in charity to a 501c3 church building is not considered charity, but rather, the court sees it as a gift to the state treasury, and thus, gives tax write-offs for donation to a government institution.

In case that was confusing, this diagram may help simplify the Chief Justice's explanation:
Because churchgoers and church building leadership decided to become 501c3 incorporated, they no longer can abide by Biblical definitions on such matters; they must operate according to legal state definitions:

- **public benefit**: a benefit accrued to the public, including Amtrak, in the form of enhanced mobility of people or goods, environmental protection or enhancement, congestion mitigation, enhanced trade and economic development, improved air quality or land use, more efficient energy use, enhanced public safety or security, reduction of public expenditures due to improved transportation efficiency or infrastructure preservation, and any other positive community effects as defined by the Secretary

The definition of what is considered public interest changes from state to state, at the discretion of the Secretary of State, and thus, what is considered by the Secretary to be of public benefit is what your ministry/church is allowed to say and/or do. This also means that the Lord Jesus Christ is no longer the "final authority in all matters of faith and practice," but rather the Secretary of State becomes the ultimate authority, and Jesus Christ becomes nothing more than a name pulled out for convenience to deceive the flock of God.

*This people draweth nigh unto me with their mouth, and honoureth me with their lips; but their heart is far from me.*

-Matthew 15:8

*They profess that they know God; but in works they deny him, being abominable, and disobedient, and unto every good work reprobate.*

-Titus 1:16

If a Christian wants to do what's right, then the obvious solution to this problem is to dissolve their 501c3 contract. It's difficult, but not impossible; however, the real reason so many of them are reluctant to get out of the 501c3 contract is because it would cost them almost everything. In order to dissolve the contract, the elders and pastors who preside over the 501c3 church building would literally have to give up buildings, vehicles, websites, bank accounts, and all money therein, and because they were leavened before they signed the contract, they see all that as just too inconvenient to give up to get right with Christ, so instead, they just make excuses.
Then Jesus beholding him loved him, and said unto him, One thing thou lackest: go thy way, sell whatsoever thou hast, and give to the poor, and thou shalt have treasure in heaven: and come, take up the cross, and follow me. And he was sad at that saying, and went away grieved: for he had great possessions.
-Mark 10:21-22

So then because thou art lukewarm, and neither cold nor hot, I will spue thee out of my mouth. Because thou sayest, I am rich, and increased with goods, and have need of nothing; and knowest not that thou art wretched, and miserable, and poor, and blind, and naked:
- Revelation 3:16-17

He that loveth his life shall lose it; and he that hateth his life in this world shall keep it unto life eternal.
-John 12:25

At this point, I've had churchgoers get upset with me and claim that I am supporting government take-down of church buildings, but that's not true, and they say such things in the heat of passion without temperance.

And beside this, giving all diligence, add to your faith virtue; and to virtue knowledge; And to knowledge temperance; and to temperance patience; and to patience godliness; And to godliness brotherly kindness; and to brotherly kindness charity.
-2 Peter 1:5-7

Neither can they prove the things whereof they now accuse me.
-Acts 24:13

This know also, that in the last days perilous times shall come. For men shall be lovers of their own selves, covetous, boasters, proud, blasphemers, disobedient to parents, unthankful, unholy, Without natural affection, trucebreakers, false accusers, incontinent, fierce, despisers of those that are good, Traitors, heady, highminded, lovers of pleasures more than lovers of God; Having a form of godliness, but denying the power thereof: from such turn away.
-2 Timothy 3:1-5

I believe the IRS is one of the most evil organizations our U.S. government has produced, and they do NOT have any right to take away the liberties of preachers boldly declaring the truth of God's Word. HOWEVER, on the issue of 501c3, pastors, deacons, and elders SIGNED A CONTRACT stating they would give up their rights, so the IRS DOES have the right to tell a 501c3 church what they can and cannot say from the pulpit. If pastors and churchgoers refuse to do what they contractually agreed to do, then they are guilty of lying, and that means when the IRS comes to enforce the 501c3 guidelines, then the IRS is MORE Biblically sound than the church buildings, and I believe a lot of this senseless debate on 501c3 would be settled very quickly if the IRS would enforce their regulations.

IRS enforcement in punishing 501c3 pastors is not a constitutional violation; rather, it is righteous judgment on a wicked nation of liars in church building leadership.
Be Cautious of What You Read/Hear on 501(c)(3)

Lawyers like David Bea deceive Christians into thinking that 501(c)(3) is beneficial to the church of the Lord Jesus Christ. In an article he wrote on 501c3 entities (which contains no references or Scripture whatsoever), Bea claims there is no muzzling of the church's freedom of speech:

"Some people believe that a church should not incorporate. They fear that incorporation gives the government a means to censor the church's message or otherwise intrude into the affairs of the church... incorporating does not give the government an increased hand in the church's affairs or make it easier to censor the church's message."


He's stating here that pastors are not silenced, or have no obligations concerning their speech. Of course, we've already learned that he's either ignorant or lying, but later in his same article, he tells a different story:

"Certain organizations can engage in political campaigning or lobbying, but if they do so, they cannot claim the benefits of 501(c)(3) status. This is certainly not a restriction on free speech in any DIRECT way, but merely a requirement to claim a tax benefit."


(This lawyer does not mention that condemning or promoting political candidates from the pulpit is considered "campaigning" in the legal arena.)

As with most lawyers, you have to be careful because they are slippery as vipers most of the time. I've never stated that freedom of speech is lost DIRECTLY, because direct silencing would be the government creating a law that strips free speech rights, and then they plant hidden cameras in your church and sending in men in black suits to duct tape your pastor when he speaks out of line. Once you willingly sign the contract, they don't have to do all that. They have indirect control because if you speak out of line, they can take away everything you signed over jurisdiction to them (building, finances, vehicles, etc). This lawyer states vaguely that there is no censoring of the churches, later admits that 501c3 corporate churches are censored concerning political candidates, but then tries to shrug it off as if that has nothing to do with free speech.

"Churches can exercise free speech on moral and religious issues WITHOUT CROSSING THE LINE into engaging in political campaigns." [bold and capitalization added]


Though this lawyer ignores the limits of speaking out against other 501c3 organizations, he tells people there is no line, but then later tells them that there is a line. Be careful what you will hear from those who seek to justify kneeling to Nebuchadnezzar's golden statue. (Dan 3:12)

Barry Lynn, Executive Director of the AUSCS (Americans United for Separation of Church and State), sent out about 60,000 letters to preachers of various churches involved with their organization, warning them that they are under contractual obligation to remain silent on issues the IRS deems unfit for the pulpit. Below is an excerpt from that letter, and although the original sources I referenced no longer exist (the letter seems to have been removed from AUSCS records as well), I saved a copy of it when I first found it, and used internet archives to find old screenshots of the site (see references below image), and you can read it all if you click on the image below.

(Lynn calls himself "Reverend," which is a title that is reserved for God alone in Psa 111:9; Read "Titles Are Unbiblical in the Church" here at creationliberty.com for more details.)
"The First Amendment protects the right of all Americans, religious leaders included, to speak out on religious, moral and political issues. However, houses of worship and other nonprofit entities classified under Section 501(c)(3) of the Internal Revenue Service Tax Code are barred from endorsing or opposing candidates for public office... If the IRS determines that your house of worship has engaged in unlawful intervention, it can revoke the institution's tax-exempt status, or levy significant fines on the houses of worship or its leaders."


Lynn is correct to a degree, but he's ignorant of the fact that the IRS has no limitation to the penalties on a 501c3 ministry, which means they can take everything if they choose. Even though the AUSCS is telling pastors to keep their mouths shut according to their contracts, the problem is that they don't ever tell them to dissolve those contracts and get right with the Lord Jesus Christ.

Even false preacher Ken Ham and the leavened "Answers in Genesis" ministry understands the concept of the gagged church:

"Of course, we can't, as a non-profit 501(c)(3) organization, endorse any candidate for office."


What's interesting is that because I never signed up for any 501c3 corporate entity, I can voice the truth. Watch this: I, Chris Johnson, state that Barack Obama, Mitt Romney, Donald Trump, Hillary Clinton, and many more are all liars and deceivers that stand for wickedness of the Devil to the highest degree, and it is a shame that any man who calls himself 'Christian' would be foolish enough to ever possibly back these politicians with a vote. I can state what 501c3 ministries can't. I can say these things freely because I don't have a 501c3 contract I have to uphold, but these other leavened ministries MUST keep their mouths shut to comply with the contract they agreed to, and educated pastors/evangelists understand this very clearly. (HINT: They just don't care!)

What gets worse is that the ADF (Alliance Defense Fund) Senior Legal Counsel Erik Stanley, who encourages church buildings to lie, cheat, and rebel against their IRS contract, made a statement about the 501c3 issue that has the right premise, but their conclusion is based on misunderstanding of the situation:

"Pastors have a right to speak about biblical values from the pulpit without fear of punishment. No one should be able to use the government to intimidate pastors into giving up their constitutional rights."


I agree; pastors should have a right to speak about Biblical values, and the government should not be able to use intimidation to silence them, but that's NOT what's happening here. Those pastors WILLINGLY gave up their constitutional rights and became government employees in order to get 501c3 tax exempt status; no one is intimidating anyone, but rather, the IRS is struggling to make sure pastors stay honest enough to keep their word, which is pathetic considering that they claim to be "Christians."
Stanley continues his willingly ignorant statements:

"The government can't demand that a church give up its right to tax-exempt status simply because the pastor exercises his First Amendment rights in the pulpit."


I agree completely, **UNLESS** that pastor signed a 501c3 contract and willingly gave up his First Amendment rights. The religious liberty clause of the U.S. Constitution is null and void if you sign a contract that gives up your rights.

Again I ask, where in the Bible did the Lord Jesus Christ say "thou shalt have thy tax-exempt status?" Send me the chapter and verse for that, I'd like to know. For that matter, where in the Constitution does it say "the right to tax-exemption shall not be infringed?" Yet, Stanley, like a foolish child, throws a fit over something he is unwilling to understand because there is no clause in the Bible or the U.S. Constitution that guarantees the right to tax exemption, nor is there any statement in either document that declares God's protection over men who lie and breach their contracts after they get yoked up with a wicked state organization.

It is foolish for 501c3 ministers and churchgoers to try and defend these statements about rights and liberties; not only did I quote from an IRS Senior Officer at the beginning of this teaching, who stated that churches don't need tax exemption, but pastors, deacons, and churchgoers in general are obsessed with convincing the government to create some new right for people to get tax breaks on their donations. How is that Biblical? The solution to all this is not to demand the government give church buildings the scraps from the IRS's table.

---

**Ask yourself:** Why doesn't the ADF encourage pastors to **DISSOLVE** their 501c3 contracts?

And again, I say the answer can be found in the money. It would cost too much for them to get right with the Lord Jesus Christ.

*For all nations have drunk of the wine of the wrath of her fornication, and the kings of the earth have committed fornication with her, and the merchants of the earth are waxed rich through the abundance of her delicacies... Come out of her, my people, that ye be not partakers of her sins, and that ye receive not of her plagues.*

-Revelation 18:3-4

*Stand fast therefore in the liberty wherewith Christ hath made us free, and be not entangled again with the yoke of bondage.*

-Galatians 5:1

Speaking of yoking together with evil organizations, it should be noted that the situation is far worse than most churchgoers initially realize. Here's a list of other types of organizations who are also 501(c)(3) tax-exempt, non-profit entities:

- The First Church of Satan [churchofsatan.org]
- Planned Parenthood (Baby-Killers) [plannedparenthood.org]
  (Read "Abortion: Paganism, Satanism, Sacrifices & Witchcraft" here at creationliberty.com for more details.)
- Gay & Lesbian Advocates & Defenders [glad.org]
  (Read "Gay Marriage & Christian Hypocrisy" here at creationliberty.com for more details.)
- Touchstone Local Council Covenant of the Goddess [tlcweb.org]
  (Read "Christmas: The Rejection of Jesus" here at creationliberty.com for more details.)
- The Secular Web (Anti-God Organization) [infidels.org]
- U.S. Conference of Catholic Bishops [uscob.org]
  (Read "Corruptions of Christianity: Catholicism" here at creationliberty.com for more details.)
- QCinema: Gay & Lesbian International Film Festival [qcinema.org]
- The Witches' Voice [witchvox.com]
  (Read "Easter: Christians Celebrating Abomination" here at creationliberty.com for more details.)
- Church of Scientology [scientology.org]
As we demonstrated earlier, a 501c3 contract means you are an extension of the state itself, or a government employee, and government employees work together for the common good of public interest. It's the same as any corporation the average person may be employed under; you work together with co-workers for the goals of the business. Some readers may be surprised to learn that the word "yoke" and the word "incorporated" have the same meaning in the context of 501c3:

**yoke** (v): to couple; a bond of connection; to join with another; to enslave; to bring into bondage

**incorporate** (v): to unite; to embody; to associate

(See 'yoke' & 'incorporate', *American Dictionary of the English Language*, Noah Webster, 1828, retrieved May 22, 2018, [webstersdictionary1828.com])

**yoke** (v): to join, couple, link, or unite

**incorporate** (v): to form or combine into one, to unite


In this instance of 501c3, all these organizations are yoked together in the same incorporated status, meaning that they are all extensions of the same governing entity. Although I exercise caution, as what you may see might be inappropriate for some viewers, feel free to take a look at some of the websites in the list, and as you'll see, there are many heresies and demonic activities in them. These are just a few of the tens of thousands of wicked organizations that openly mock the Christian God of the Bible, and the Lord God has commanded His Church not to be yoked (incorporated) together with them:

> Be ye not unequally yoked together with unbelievers: for what fellowship hath righteousness with unrighteousness? and what communion hath light with darkness? And what concord hath Christ with Belial? or what part hath he that believeth with an infidel? And what agreement hath the temple of God with idols? for ye are the temple of the living God; as God hath said, I will dwell in them, and walk in them; and I will be their God, and they shall be my people. Wherefore come out from among them, and be ye separate, saith the Lord, and touch not the unclean thing; and I will receive you, And will be a Father unto you, and ye shall be my sons and daughters, saith the Lord Almighty.

-2 Corinthians 6:14-18

I've read and heard so many churchgoers say, "Our pastor is so wonderful!" and yet, they never stop to consider the level of corruption in a man who would willingly yoke himself and his church congregation together with baby-killing, atheistic, homosexual, God-mocking, devil-worshipping organizations, all for the sake of increasing the size of his paycheck. How much spiritual damage do you think 501c3 does to a church? Again, it is the leavened wickedness in hearts of preachers and churchgoers that led them to get that 501c3 contract in the first place, and they all need to be humbled to the grief and godly sorrow of repentance of their sins.

*Repent therefore of this thy wickedness, and pray God, if perhaps the thought of thine heart may be forgiven thee.*

-Acts 8:22
In meekness instructing those that oppose themselves; if God peradventure will give them repentance to the acknowledging of the truth:
-2 Timothy 2:25

Suppose ye that I am come to give peace on earth? I tell you, Nay; but rather division:
-Luke 12:51

(Read “Did Christ Come to Bring Peace?” here at creationliberty.com for more details.)

They are not of the world, even as I am not of the world. Sanctify them through thy truth: thy word is truth.
-John 17:16-17

The word 'sanctify' means "to set apart," and as a Christian, born again and saved by the blood of my Lord Jesus Christ, if I had a 501c3 contract, this list would be all I would need to see to make every effort in dissolving that contract. Christ prayed that His church would be divided away from such wicked organizations like 501c3, so again, the Biblical solution to 501c3 is to dissolve the contract and get out.

But in the end, this whole matter of 501c3 is actually about the money; these pastors don't care who they're yoked up with, so long as they get their filthy lucre (i.e. money).

Feed the flock of God which is among you, taking the oversight thereof, not by constraint, but willingly; not for filthy lucre, but of a ready mind;
-1 Peter 5:2

And many shall follow their pernicious ways; by reason of whom the way of truth shall be evil spoken of. And through covetousness shall they with feigned words make merchandise of you: whose judgment now of a long time lingereth not, and their damnation slumbereth not.
-2 Peter 2:2-3

Though there are some preachers out there who simply got a 501c3 contract by tradition, not knowing any better, why would you trust to learn the Word of God from a man who just signs a contract in willful blindness? When a man sits in willful ignorance of Biblical violations so long as he keeps getting paid, I would ask parents, "Is that man a good example and teacher for your children?"

Nonetheless, even those men who claim ignorance still know there's more money involved if they get 501c3, and the wicked website Start Church even deceives their readers by telling them they might lose a lot of money if they don't file 501c3:

"Applying for 501(c)(3) status is optional for churches, but to not do so can prove to be costly. We see in court cases, such as Jack Lane Taylor v. Commissioner, the burden that is placed on donors of churches without 501(c)(3) status. If a donor is audited, he/she must establish or prove that the church meets the requirements and qualifications of a section 501(c)(3) organization. What a burden for an individual to carry! For this reason, many donors may choose not to donate to organizations without a 501(c)(3) approval."
-Raul Rivera, "Does a Church Need to be 501(c)(3) Approved?" Start Church, retrieved May 23, 2018, [startchurch.com/blog/view/name/does-a-church-need-to-be-501c3-approved]

I can see the viper's venom dripping off this man's words because this is so unbiblical, deceptive, and ignorant of the facts, it's difficult to know where to start. The first place I would start is that Biblical giving in charity is given freely, not with hopes of getting a return on a donation, which is what many churchgoers look for when filing for a tax deduction on their giving—**that's not Biblical charity!**

(Read "The Biblical Understanding of Charity" here at creationliberty.com for more details.)
The author also brings up a court case that he does not explain, nor give any references to, and that is Jack Lane Taylor v. Commissioner, which is a case involving an attempt to get a tax deduction on a non-501c3 church. The Planned Giving Design Center published a summary of the case:

"Petitioner claimed a deduction in the amount of $8,647 on his joint 1996 Federal income tax return for a charitable contribution made to the Indianapolis Baptist Temple ("IBT"). In 1995, the Service had determined that IBT no longer qualified as an organization described in Section 170(c)(2) of the Code and, by Announcement 95-35 deleted IBT from the list of organizations to which contributions are deductible under Section 170 of the Code. The Service disallowed Petitioner's deduction because he had failed to substantiate the contribution and IBT no longer qualified under Section 170(c)(2) of the Code."

Without boring readers with a bunch of useless details, Section 170(c)(2) is a charitable donation to a "capital gain property," which is property of any kind (e.g. jewelry, land, coins, stocks, etc) which have been in possession of the owner for at least one year, and if sold, would result in a long-term profit. In short, if Jack Taylor was giving charitably according Christ's doctrine, he wouldn't have sought out the government (i.e. the public) to give him extra money back for his donation, but to the point of Start Church's deception, it had nothing to do with 501c3 because Indianapolis Baptist Temple has never had 501c3 status; Jack Taylor filed of his own selfishness, and he did so under 170c2, not 501c3.
(See Legal Information Institute, "26 U.S. Code § 170 - Charitable, etc., contributions and gifts," Cornell Law School, retrieved May 23, 2018, [law.cornell.edu/uscode/text/26/170])

Remember earlier that we read Chief Justice Burger state that 501c3 organizations are considered to be extensions of government, which means all taxpayers are affected indirectly through donors. This means that it is the public at large that is forced against their will to take on the burden of donations through tax deductions, while Start Church hypocritically tells readers that they should get 501c3 incorporated so they won't place burdens on others.

Some readers may recognize the name Indianapolis Baptist Temple (IBT - Greenwood, Indiana - founded in 1950), which was owned and operated by the late Greg Dixon Sr. (now run by his son, Greg Dixon Jr.), who has not had a 501c3 contract since 1989, but they did used to have one from early after it was established in 1954, up through 1989. Dixon is often considered to be a Christian martyr for the sake of unregistered, non-501c3 churches around the country, due to the fact that he was raided by the ATF (Alcohol, Tobacco, and Firearms) in 2001, and I bought into the same hype when I was first told about the man, but after I did some investigation on what happened to Greg Dixon and IBT, I was able to piece together the truth. I know there are numerous churchgoers out there who will be furious with me that I would dare rebuke Greg Dixon, but I discovered that what he did was actually wrong, and it will also help explain why the courts denied Jack Taylor his tax deduction.

Justia US Law gives background on the court case UNITED STATES of America vs. INDIANAPOLIS BAPTIST TEMPLE, Gregory Jerome Dixon, which gives us more details that IBT and their followers won't talk about:
"In March 1950, the independent Baptist church known as 'Indianapolis Baptist Temple' was founded. The church began operating at 2711 South East Street, in Indianapolis, Indiana, and has been at that location ever since. Over the years, the church has used various entities to manage its affairs. Until May 22, 1983, a not-for-profit corporation named "Indianapolis Baptist Temple, Inc." (hereinafter, "the corporation") managed the church's affairs and ministries. (Defendant's Exhibit B at 8). The corporation obtained federal Employer Identification Number XX-XXXXXX, withheld employment taxes from the wages of its workers, filed employment tax returns, and paid employment taxes to the federal government. (Defendant's Exhibit A at 3; Defendant's Exhibit B at 8)."

In a nutshell, Dixon had been reading church publications back in 1983 which stated that a true New Testament church should not be 501c3 incorporated, and through those documents, he was converted to an non-501c3 philosophy, sought to get out of it, but he decided that he was immediately going to stop all payments to the IRS, even though he still had an active 501c3 corporate contract. This was his error, and if you go on to read the minutes of the court trial, what he did next was very deceptive. Dixon transferred as many assets as he could to other non-501c3, private entities (which breaks his 501c3 charter), the land their facility sat on was given to Greg Dixon personally instead of being filed under the corporate name, and then he legally changed the name of INDIANAPOLIS BAPTIST TEMPLE INC. to NOT A CHURCH INC.
In our article, "Pope Francis' Deceptive John 17 Movement," we exposed Kenneth Copeland for taking 501c3 church assets and transferring them to his own name to build himself an airport, a private ranch, and much more. Greg Dixon did the exact same thing, so if we rebuke Kenneth Copeland and other mega-church false preachers, we have to rebuke Greg Dixon too, otherwise, we're guilty of respecting of persons, which is sin.

(Read "Respecting Persons is Sin" here at creationliberty.com for more details.)

For the next five years, Dixon waited for his contract to be dissolved, and his 501c3 corporate contract was legally dissolved on July 31, 1989; however, Dixon still had employees registered under his non-profit 501c3 status on W-4 Forms (employee tax form/contract where they take out Federal Income, Social Security, and Medicare taxes), and so for five years, he refused to pay those taxes. From 1984-1989, Dixon accrued a large amount of debt to the IRS through his breach of contract, and with interest over the course of 17 years, by 2001, Dixon owed around $5 million.


The IRS was extraordinarily patient with Dixon, waiting to be paid the money he owed for 17 years before finally getting an Indiana judge to approve seizure of his property to pay debts owed. Dixon made every effort he could to get church buildings around America to consider him a martyr for this faith, when in reality, he was a liar, thief, and tax cheat. If Dixon had simply stayed honest to his IRS contract, paid the money he owed, and waited until his contract was officially dissolved in 1989, there would have been no problem with the IRS, there wouldn't have been an overblown raid of IBT, and I wouldn't have to be rebuking his sin in this article.

In fact, when I read the accounts of those who were there when it happened, they tell this sob story about almost a hundred agents being brought out with helicopters and snipers on the roof of the K-Mart across the street. What they don't tell you is that none of that was originally planned, but when local militias publically stated they would come to Dixon's defense, it made a mountain out of a molehill, and so the agents needed to take precautions to defend themselves (because they have wives and children too).

On top of that, most people don't realize that no arrests were ever made. The churchgoers were free to meet anywhere they wanted for worship; no rights were being infringed. The agents simply escorted people out of the building so it could be seized to pay for lawful debts owed, and Dixon made such a childish fuss, they had to strap him to a medical gurney and wheel him out while he prayed in hypocrisy that God would forgive the ATF agents for their sins.

Greg Dixon of Indianapolis Baptist Temple was not a martyr. He was a liar and deceiver who unbiblically rebelled against his contract.

I know I'll get branded as a heretic for daring to question the holy-sacred-cow Greg Dixon, because his followers (especially those in his "Unregistered Baptist Fellowship" organization/meetings (which I have attended before at his church building) believe he's some sort of holy man of God. Look, I've given creation presentations in Dixon's church building (now called The Life Center at Southport) back before I understood any of what happened, and I've met both him and his son personally, but I don't know if Dixon was of Christ or not because he never repented in grief and godly sorrow of this wickedness. All I know is that, in this instance, what he did was wrong, he chose to remain willingly ignorant of what he did, he's guilty of lying to (and theft from) the state, Dixon needed to repent (which I don't have evidence he ever did), and I'm going to tell people the truth, whether they want to hear it or not.

Am I therefore become your enemy, because I tell you the truth?
-Galatians 4:16

If Greg Dixon really loved God, then he wouldn't have lied (or he would have repented in grief and godly sorrow for lying), but he loved that money more than God. Lying is not the deed of a Christian martyr.

(Read "God Does Not Justify Lies" here at creationliberty.com for more details.)
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
(Mammon = money)

For the love of money is the root of all evil: which while some coveted after, they have erred from the faith, and pierced themselves through with many sorrows.
-1 Timothy 6:10

I commend Dixon on his desire to sanctify the church, but we ought not commit sin in order to accomplish that goal, and it also shows us that just because a man gets rid of 501c3, cleaning the outside of the cup and platter, it doesn't mean he's cleaned up the leaven on the inside. If it wasn't for the leaven of Greg Dixon, perhaps he wouldn't have signed up so quickly for 501c3 corporate status in the first place.

Thou blind Pharisee, cleanse first that which is within the cup and platter, that the outside of them may be clean also.
-Matthew 23:26

On the flip side, Lawyer David Bea (who I quoted earlier deceiving churchgoers about 501c3) tells us why he thinks churches should get their 501c3 status and yoke themselves up with the Devil's church:

"If a church does not incorporate... opening a bank account for the association, signing a lease, borrowing money, or buying property can be difficult and risky."

Notice how all his reasoning for 501c3 has to do with acquiring more money. A real church, founded on Christ's grace and liberty instead of IRS contracts, operates on charity from its individual members, not from borrowing, leasing, and mortgaging. All the things Bea lists in his article to justify 501c3 are based on acquiring unnecessary overhead and getting in unbiblical debt.

(Read "Is Tithing a Christian Requirement?" here at creationliberty.com for more details on the history of the "storehouse tithing" sermons; those became popular in the early 20th century to get church organizations out of unbiblical debts they accrued.)

Worse still is that because the churches and pastors are now subject to the lordship of the State (instead of Jesus Christ), many have submitted to being used by the State to preach specific State-funded messages from the pulpit. What many churchgoers don't know is that the state has already used 501c3 ministers to help get the public in line with their agenda, and the pastors have submitted to their requests because they have bowed their knee to Nebuchadnezzar:

"Federal regulators shepherding the U.S. digital television transition visited Los Angeles on Monday and asked for divine assistance. Broadcasters turn off their analog signals in just over four months, and Federal Communications Commission staffs can't make sure that people buy and set up the converter boxes they'll need for their older TV sets that are hooked up to antennas. Who can? Ministers."

If a preacher is going to teach what is Biblical, then he should be preaching that congregations turn OFF their televisions, and that they shouldn't bother getting the new digital boxes at all. The pulpit is supposed to be a place of honor for God's Word, not to help the government in TV switches so churchgoers can continue to be brainwashed by the humanist, materialist corporate media, but remember that if these churches are 501c3 incorporated, they are REQUIRED to help the government in their goals, no matter the circumstances, because they signed a 501c3 contract which, for all intents and purposes, makes them government employees.
"We need people to take up leadership in their community and make sure nobody gets left out in the switch," FCC Commissioner Jonathan S. Adelstein said during a public forum at the Mount Moriah Baptist Church in South Los Angeles. 'Churches already have the infrastructure in place to do that,' Standing at the church pulpit, Adelstein asked the Baptist Ministries Conference of Los Angeles, nearly 50 African American preachers who meet once a month, to include information on the June 12 digital TV switch in their sermons. Woodie Ramsey, a deacon at Southern Missionary Baptist Church of South East Los Angeles, said the ministers were prepared to spread the word. 'It's incumbent upon each church to take care of the needs of its ministry, and this is just one more need for our people,' he said. 'We'll do our part.'"


Of course these wicked leavened preachers will do their part because they have to if they are 501c3. The government will use their 501c3 pastors whenever they choose because, as aforementioned, they are the creator of your 501c3 church. These statements from pastors, allowing the government to get up on the pulpit and into their teachings, ought to make any Christian sick to their stomachs, but most Laodecian churchgoers are just following along; their consciences being completely seared.

Now the Spirit speaketh expressly, that in the latter times some shall depart from the faith, giving heed to seducing spirits, and doctrines of devils; Speaking lies in hypocrisy; having their conscience seared with a hot iron;
-1 Timothy 4:1-2

I'm not just coming down in rebuke on pastors and elders, but also the regular members of these church buildings. We are instructed to avoid people who call themselves Christians and teach things that are contrary to the doctrine we have learned in Christ.

Now I beseech you, brethren, mark them which cause divisions and offences contrary to the doctrine which ye have learned; and avoid them. For they that are such serve not our Lord Jesus Christ, but their own belly; and by good words and fair speeches deceive the hearts of the simple.
-Romans 16:17-18

This is not to say that Christians can never err; certainly we do, but if we have a humbled heart, then we come in repentance concerning our errors, but there is no repentance coming from most preachers on this subject. Again, that's because they were leavened LONG before they ever signed up for 501c3 since 501c3 is only a symptom of the underlying problem: their wicked hearts.

(Read "False Converts vs Eternal Security" here at creationliberty.com for more details.)

The following video is a local news broadcast interviewing one of the many pastors who are currently on FEMA (U.S. Federal Emergency Management Agency) payroll, and do their bidding:

**FEMA Pastors Invoke Romans 13**
[https://youtu.be/fHn0J7LeOsk](https://youtu.be/fHn0J7LeOsk)

**FEMALE REPORTER:** "Will martial law ever become a reality in America? Some fear any nuclear, biological, or chemical attack on U.S. territory might trigger just that... the clergy would help the government with potentially their biggest problem—us.

**CHARLTON HESTON:** "[raises a rifle above his head] From my cold dead hands!"

**MALE REPORTER:** "Charlton Heston's famous declaration captures a truly American value; the over-arching value to protect our freedoms, but gun confiscation is exactly what happened during the state of emergency following Hurricane Katrina in New Orleans. U.S. troops also arrived; something far easier to do now, thanks to last year's elimination of the 1878 Posse Comitatus Act, that forbid U.S. troops from policing on American soil. If martial law were enacted here at home, like depicted in the movie "The Siege," easing public fears and quelling dissent would be critical, and that's exactly what the Clergy Response Team, as it's called, would help to accomplish in New Orleans."

**501C3 FEMA CHAPLAIN:** "The primary thing we say to anybody is 'Let's go out there and get this thing over with, and then we'll settle the differences once the crisis is over.'"

**MALE REPORTER:** "Such Clergy Response Teams would walk a tight rope between the needs of the government versus the wishes of the people."
The question is not about whether or not Clergy Response Teams exist because, as we just saw in the news interview, there are pastors already overseeing the public while on FEMA payroll, and they were active in Louisiana during and after Hurricane Katrina. The question we need to ask is: How many pastors are, right now, already on FEMA payroll across the country? Could your own pastor be on FEMA payroll and you don’t even know it?

"A large church organization has refused to divulge how many of its pastors are on the FEMA payroll, after a member expressed concerns about religious leaders being used to condition their congregation to accept the declaration of martial law... Concerned about such developments, a member of the California-based Worldwide Church of God, an organization that boasts 64,000 members in 860 congregations in about 90 countries, asked if any of the church’s pastors were involved in the FEMA program. The head office quickly replied hastily within an hour by telling me, 'Sorry, that is privileged information', the man states. 'The reply was in big bold script like I’ve never seen before in emails.'" -Paul J. Watson, "Church Organization Refuses To Divulge If Pastors Are On FEMA Payroll," Prison Planet, Feb 2, 2009, retrieved Aug 8, 2012, [http://www.infowars.com/church-organization-refuses-to-divulge-if-pastors-are-on-fema-payroll/]

How is any of this Biblical? Where is it that we have seen the Lord Jesus Christ or His apostles ever get on government payroll to do the bidding of the state? No such thing is even remotely indicated in Scripture, but the pastors in these "Clergy Response Teams" are already in bed with the government through 501c3, so earning a little extra cash on the side, while herding the sheep into government controlled camps, is a small step in the wide path they've always walked.

Enter ye in at the strait gate: for wide is the gate, and broad is the way, that leadeth to destruction, and many there be which go in thereat: Because strait is the gate, and narrow is the way, which leadeth unto life, and few there be that find it.
-Matthew 7:13-14

Don't misunderstand; I'm not saying that the Lord God may not want some of us born again Christians to march into the FEMA concentration camps because the Word of God will be heard through us, but these pastors have sold out the people in order to fatten their wallets. They hide like cowards behind Romans 13, and won't come into the light that their evil deeds should be exposed, and despite the ecumenical messages of false preachers, the Bible does not give us an unlimited mandate to submit to all government demands.

(Read "False Doctrine: Unlimited Submission to Government" here at creationliberty.com for more details.)

And this is the condemnation, that light is come into the world, and men loved darkness rather than light, because their deeds were evil. For every one that doeth evil hateth the light, neither cometh to the light, lest his deeds should be reproved.
-John 3:19-20

And have no fellowship with the unfruitful works of darkness, but rather reprove them.
-Ephesians 5:11

Dave Hodges recorded his telephone interview with Walt Mansfield in 2014. Mansfield was one of the first pastors to be recruited for the Clergy Response Team:

"Pastor Mansfield attended several briefings and he could barely believe his ears. He learned of the government’s plan to enact martial law as well as to implement forced population relocations. Mansfield emphasized that when martial law is enacted, the enforcement would be immediate. In other words, family members will be separated from each other and part of the training that the clergy received was how to comfort separated family members. The pastors were trained to go to homes where people refused to be relocated by the authorities, and their immediate job was to convince the reluctant to
willingly go to the relocation camps. Ostensibly, this was to be done in lieu of sending in the SWAT teams. [Special Weapons And Tactics - i.e. They'll send a SWAT team if the pastor fails to convince them.] I asked Mansfield if FEMA camps were real and he stated that much of the clergy training focused around this scenario of pastors operating within the forced relocation centers. The main goal of a pastor assigned to a FEMA camp was to bring order and encourage compliance with DHS [Department of Homeland Security] requests, hence, the emphasis on Romans 13. The pastors were forced to sign non-disclosure. Interesting, the pastors were told not to quote Scripture... and the presenters strongly discouraged its [the Bible's] use.


The training Mansfield received came out of the "Pastoral Crisis Intervention" manual, which is sponsored by the Conference of Seventh-Day Adventist Church, Clergy Care & Leadership Development. They have a section for this on their website, but no information on it, however, I did get ahold of a PDF copy of that document from May 15, 2006, (which swaps out a variety of new-age bible versions in order to get the book to say what they want it to say) and it states: "During a time of crisis, people do go through a 'crisis of their faith.' Sometime[s, a] quick mention of God and scripture may not be helpful." -Clergy Care & Leadership Development, "Pastoral Crisis Intervention: An Overview of Pastoral Crisis Intervention and Debriefing," Conference of Seventh-Day Adventist Church, May 15, 2006, retrieved May 24, 2018, [infowars.com/images2/ps/pastor_fema_docs.pdf]; Read "Why I Use The King James Bible" here at creationliberty.com for more details.

It's interesting that the FEMA chaplain in the video above said that Romans 13 was their justification for theft, abuse, destruction of private property, and herding the masses into concentration camps, but then they turn around in their training manual and say that it may not be a good idea to quote Scripture. In short, they are trained to paraphrase the Bible in whatever psychologically twisted way that helps bring the population into compliance with military policing in their neighborhood.

Furthermore, pastors are warned not to even mention God in some cases: "Unhealthy God talk - Must be avoided... God never gives us more than we can handle."


The FEMA pastors are also trained not to react in any way that would indicate that a tragedy or a crisis is currently befalling their homes and families, nor to give any indication that there are sad or horrifying events taking place: "Don'ts: Beware, these are not healthy to do... Don't look horrified when listening."


Perhaps a pastor is speaking with an elderly woman whose son was just shot in the face while trying to protect her granddaughter, but the pastor is trained to just nod his head and change the subject to get compliance. There may be family being beaten in their own front yards, but the pastors are to remain calm and convince them that this is normal and acceptable behavior from their own government.
For born again Christians, I'm not saying that any of this will not happen to us, because Christ told us the persecution of the church will become greater than any other time in history in the final days. (Mat 24:21) I'm also not saying that Christians should resist government military policing because we do not use the carnal weapons of warfare (2Co 10:4); we fight against rulers of spiritual darkness in this world. (Eph 6:12) However, these FEMA pastors are not Christians, and they are not part of the church; they sold out to the Devil's church, and they are trying to convince the public to give up their liberties because they get a fat paycheck to so.

Ye cannot drink the cup of the Lord, and the cup of devils: ye cannot be partakers of the Lord's table, and of the table of devils.
-1 Corinthians 10:21

In addition to all this, Florida introduced a bill to the House of Representatives in January 2009 about military installations for Homeland Security that was passed by the Obama Administration in 2011. Let's take a closer look at that bill:

"A bill to direct the Secretary of Homeland Security to establish national emergency centers on military installations."

Most people who read this won't fully understand what they mean, namely the phrase "on military installations," because most readers take that to mean this will apply ONLY to military bases. As bad as that already is, sadly, that's not the limitation. The Legal Information Institute documents more legal details about U.S. Code § 2801:

"The term 'military installation' means a base, camp, post, station, yard, center, or other activity under the jurisdiction of the Secretary of a military department or, in the case of an activity in a foreign country, under the operational control of the Secretary of a military department or the Secretary of Defense, without regard to the duration of operational control."
-Legal Information Institute, "10 U.S. Code § 2801 [Chapter 173] (c)(4)," Cornell University Law School, retrieved May 24, 2018, [law.cornell.edu/uscode/text/10/2801]

What does this have to do with 501c3? Keep reading. First, we see that the legal definition of "military installation" is any existing property in the U.S. that is given to be under the jurisdiction of the military, and if we continue to read H.R. 645, we'll find an interesting note:

"(b)Purpose of national emergency centers. — The purpose of a national emergency center shall be to use existing infrastructure. —"

If you go to the government website I provide in the reference, you'll see that points are given after that long dash at the end of what I quoted. Now keep in mind that the following facilities are already considered under military jurisdiction in regard to national emergencies:

"(3) to provide centralized locations to improve the coordination of preparedness, response, and recovery efforts of government, private, and not-for-profit entities and faith-based organizations;"
Pastors, this means your 501c3 church building is legally sanctioned U.S. military infrastructure.

And if you looked carefully at Code 2801 quoted above, this is "without regard to the duration of the operational control," meaning that not only is the leavened 501c3 church building that is prepped and ready to serve U.S. military at any time, but the military is not limited to any duration by their own discretion. In case someone doesn't fully follow, if you are a 501c3 entity, the U.S. government and military owns you for ANY purpose they deem important to national security. Now that we have better understanding, if these pastors, elders, or churchgoers—who claim to be of Christ—own or attend a 501c3 church building, it would be a wonder to me how they can sleep at night knowing that they sold out and abandoned Christ for cash.

However, as I have already mentioned many times, these pastors, elders, and churchgoers were leavened LONG before they signed up for 501c3, and that 501c3 is NOT the source of the problem here. Sadly, I've received hundreds of letters from churchgoers over the years on this subject, and it saddens me that most of them think that if they get away from 501c3, then they're sanctified from leaven, and that's simply not the case.

Of course, some of them come back at me and say that it doesn't matter whether or not you have a 501c3 contract because under martial law, they'll take everything from everyone anyway. There's a serious problem with that. The big difference between me and the 501c3 preacher is not about submission to military policing, but rather, it's that I didn't sign a contract in which I gave my word to be subject to them in words and actions; yet, the 501c3 preacher has done so, and if he doesn't keep his word, he's found to be a liar before the Living God.

Most of the people who have written me think that I'm on some "holy crusade" against 501c3, and that's not true either. If anything, my main battle in this ministry is against leaven, which is the false doctrine of preachers that has come from the wickedness of their hearts, in which they have blindly followed and taught the traditions of men instead of the doctrines of Christ.

Beware lest any man spoil you through philosophy [way of thinking] and vain deceit, after the tradition of men, after the rudiments [first teachings] of the world, and not after Christ.  
- Colossians 2:8

501c3 is only the twig on the branch of the tree of evil, and those who spend all their time warring against 501c3 don't understand the battle that's being waged here. Certainly, 501c3 is not good, but it's not the root of the problem because no one is forcing these pastors to sign up for 501c3. The problem is in the wicked hearts of the pastors, elders, and churchgoers, in their lackadaisical, lazy, lukewarm demeanors, filled with sins and false doctrines, while they prance around their church buildings singing songs about Jesus to look good on the outside.

Thou blind Pharisee, cleanse first that which is within the cup and platter, that the outside of them may be clean also.  
- Matthew 23:26

Take thou away from me the noise of thy songs; for I will not hear the melody of thy viols. But let judgment run down as waters, and righteousness as a mighty stream.  
- Amos 5:23-24
Again, they give lip service to the Lord Jesus Christ in their prayers and songs, but in their hearts, they don't care.

*This people draweth nigh unto me with their mouth, and honoureth me with their lips; but their heart is far from me.*
-Matthew 15:8

*The heart is deceitful above all things, and desperately wicked: who can know it?*
-Jeremiah 17:9

*Every way of a man is right in his own eyes: but the LORD pondereth the hearts.*
-Proverbs 21:2

If you believe yourself to be born again in the Lord Jesus Christ, cleansed by His blood and saving grace, then I plead with you to investigate the true heart of this matter. 501c3 is like mold on a wall; the mold can be wiped away, but it will come back because the source of the problem is moisture that is behind the wall, under the surface, and likewise, leaven in the hearts of these churchgoers is the source of the problem, and wiping away 501c3 won't fix it. If you want to investigate the real source of the problem behind 501c3 church buildings, then I encourage you to study these articles:

- Is Repentance Part of Salvation?
- False Converts & Eternal Security
- Is Tithe a Christian Requirement?
- Titles Are Unbiblical in the Church
- Respecting Persons is Sin
- Did Christ Come to Bring Peace?

These are just a few to get you started, but there are many more topics we cover in our articles and audio teachings to help Christians to understand sanctification, and why it is so important. Most pastors and churchgoers hate our ministry because we teach these things; because I point out the sin of their traditions and call them to repentance (i.e. grief and godly sorrow of wrongdoing) and sanctification (i.e. to be set apart).

*Sanctify them through thy truth: thy word is truth.*
-John 17:17

*Now I rejoice, not that ye were made sorry, but that ye sorrowed to repentance: for ye were made sorry after a godly manner, that ye might receive damage by us in nothing. For godly sorrow worketh repentance to salvation not to be repented of: but the sorrow of the world worketh death.*
-2 Corinthians 7:9-10

Specifically on the subject of 501c3, many preachers and churchgoers are walking right into this trap in willful blindness, ignoring Biblical contradictions, and most choose to remain ignorant of the responsibilities they have to the U.S. Government and the IRS. Earlier, we talked about the sins and errors of Greg Dixon, and how he ignored his contractual obligations in his wickedness, yet he was treated as if he was some sort of Christian martyr on a holy crusade. Let me give another example of Michael Salman, who walked into 501c3 and chose to remain ignorant of his contract, and he also has been foolishly treated as some sort of Christian martyr.

*The Christian Post* reported:

"The Arizona pastor who is currently imprisoned for hosting regular Bible studies at his home may have to serve up to three years for violating his probation. Michael Salman, an ordained pastor of Church of God in Christ and the founder of Harvest Christian Fellowship in Phoenix, appeared in court Monday on charges that he violated his probation by continuing to hold Bible studies on his 4.6 acre property with more than 12 people, and for failing to pay over $12,000 in fines. The Phoenix Municipal Court had earlier ruled that Salman was not to have more than 12 people at his home until he met the city's building codes, fire codes and other safety codes."

The first deception by the so-called "Christian" Post is that Salman was not "imprisoned for hosting regular Bible studies in his home. The State of Arizona could care less if he wants to hold a Bible study in his home. The problem was that neither Salman, nor The Christian Post, nor CNN, nor church networks, nor bloggers, nor YouTubers were telling anyone that he signed a 501c3 contract. I'll explain what it is they did wrong, then we'll understand the real reasons why they were targeted, and why the State of Arizona was right in their judgments.

Judge not according to the appearance, but judge righteous judgment.
- John 7:24

(Read "Unbiblical Cop-Outs: Don't Judge Me!" here at creationliberty.com for more details.)

As we have already demonstrated, when a church building gets 501c3 incorporated, they are an extension of a government institution, which means they, like every other government building, must abide by all county building codes. For example, if you walk into a county courthouse, you'll see things like guard railings on stairs, fire exit signs that are lit up for easy viewing, and handicap accessibility, which are all things that state buildings are required to have, and likewise, Michael Salman, after signing up for 501c3 for his home church, was required by law to get his house up to code. For someone's house to be required to have lighted fire exit signs and handicapped accessibility is absurd, UNLESS you sign a 501c3 contract that requires you to do so, and so the State of Arizona didn't prosecute Salman because he had a home church; he was prosecuted for violation of breach of his contract (i.e. lying) because he filed his home property under 501c3.

In a later article, The Christian Post reported that Salman had been sentenced to sixty days in prison and $12,180 fine: "Michael Salman, an ordained pastor of Church of God in Christ and founder of Harvest Christian Fellowship, has argued that he has the right to worship at home on his private property. He and his wife can't understand why they are being targeted for gathering at home for religious purposes when in homes across America, people are gathering for parties, poker nights, and football games. In spite of holding weekly meetings to worship and study the Bible, Salman has maintained that the building used for his gatherings is not a church. In the fact sheet, city officials gave reasons why they considered the building a "house of worship" that needed to abide by construction and fire code requirements for assembly. Mr. Salman had regular gatherings of up to 80 people. He held services twice a week and collected a tithe at the services. The building that he held services in had a dais and chairs were aligned in a pew formation. He held himself out as a being a church through the media (Harvest Christian Church) and claimed a church status for tax exemption purposes on his property, " the fact sheet stated."


Salman, in his willful ignorance, told a sob story on Youtube, claiming that he "can't understand why they are being targeted," but even though The Christian Post finally reported that Salman filed for tax exemption on his property, they also wrote as if they didn't understand the fining and jail time either. The State of Arizona was much more Biblically sound than Michael Salman because they upheld their end of the contract, but Salman refused to uphold his, and now he's paying the price.

Agree with thine adversary quickly, whiles thou art in the way with him; lest at any time the adversary deliver thee to the judge, and the judge deliver thee to the officer, and thou be cast into prison. Verily I say unto thee, Thou shalt by no means come out thence, till thou hast paid the uttermost farthing.
- Matthew 5:25-26

I repeat, this subject is NOT about religious liberty; this is about a contract that a pastor signed to get his oh-so-precious tax exempt status, willingly giving up his religious liberty, and his agreement to comply with all federal regulations, including building codes and permits, which are laid out by state statutes. Salman agreed by contract to meet government standards for his church, and he LIED by not complying with what he agreed to do, and then further lied to try and save himself by claiming in court "it's not a church" when he filed his property with the IRS as a church. In short, Salman is suffering for evil doing; he is not suffering for the Lord Jesus Christ.
Having a good conscience; that, whereas they speak evil of you, as of evildoers, they may be ashamed that falsely accuse your good conversation in Christ. For it is better, if the will of God be so, that ye suffer for well doing, than for evil doing.

-1 Peter 3:16-17

Remember, if you are a 501c3 entity, the IRS is your creator, and that means if you don't get your church building, leadership, and members all on the same page as the IRS and the state, then THEY HAVE EVERY RIGHT to fine your ministry and jail your pastor. I hate saying this, but the IRS is MORE Biblically sound in enforcing those contracts than these 501c3 church buildings, and in reality, the IRS has been very patient and longsuffering with these pastors, allowing them to get away with their illegal activities in violation of their contractual agreement.

What is the Biblical solution? Dissolve the 501c3 contract.

At this point, many readers may be asking, "Why don't pastors and churches just get out of it then? Is it really that difficult?" First of all, most of them don't know what steps to take to dissolve the 501c3 contract, and second, once they find out that they would literally lose everything they've worked for, including buildings, lands, vehicles, bank accounts, etc, the price becomes too high for them, because they love money and material possessions more than they love Christ, and they would rather live in sin for a season than to suffer any affliction (pain and grief) with the people of God.

Choosing rather to suffer affliction with the people of God, than to enjoy the pleasures of sin for a season;

-Hebrews 11:25

At that point, the leavened 501c3 preachers need to start coming up with convenient excuses that justify their sin, and I've had many discussions with various churchgoers and pastors, in which I've heard just about every excuse in existence. For example, wicked false preacher Eric Hovind of Creation Today (registered under "God Quest Inc") quickly jumped at the opportunity to get in bed with all those evil organizations with his 501c3 contract after his dad, Kent, had spent so many years keeping them away from 501c3.

(See 501c3 Lookup, "God Quest Inc Creation Science Evangelism," Pensccola, FL, EIN: 26-0479444, retrieved May 22, 2018, [501c3lookup.org/god_quest_inc_creation_science_evangelism])

Eric argued to me (via email) that the American dollar is not real money (i.e. it's a debt note), and we Americans use dollars in our spending, so therefore, his 501c3 contract is justified. I know that sounds foolish and nonsensical, and it is, but I'm going to explain it so we can put Hovind's fallacious arguments to rest. Since Eric Hovind is well-versed in logical fallacies (because he focuses so much on presuppositional apologetics), the fallacy he's using is called "Conflation," or most people know it as "comparing apples to oranges and calling them the same thing."

As Christians, we are still subject to the just laws of the governing rulers in the society we live in, and in the United States, Congress was given the power to coin money, which is why we have the dollar today. Although the dollar used to be exchangeable for gold, today, it's nothing more than a debt note, and although I hate that fact, it is the currency which has been established by Congressional law, and therefore, the refusal to use that currency would be unbiblical rebellion against the state.

(Technically, Congress gave that power to the Federal Reserve Bank, a non-government corporation, and they have established the debt note dollar, but sadly, because Congress gave it over to them, it is lawful currency.)

The difference between the lawful use of currency and the unbiblical adoption of 501c3 is that one is required and the other is not. Thus, Eric Hovind is comparing apples and oranges and calling them the same thing. Although I point out Hovind's error, he's not the only leavened preacher to use this illogical excuse.
To better understand the absurdity of the dollar argument, consider the times of the New Testament writings: Caesar put his face on all the coins of money, and that was considered legal tender. The apostles of Jesus started up many churches in various countries, and they used this Roman currency to pay for things they needed (e.g. Acts 5:1-11, 1Cor 16:1-2). Obviously, if using this money meant they were yoking themselves (i.e. incorporating themselves) together with unbelievers, they wouldn't have used Roman currency because it would be a contradiction to the Word of God, but there was no violation in using the currency of the land because doing so abides by the laws of the land.

There is **NO LAW** that requires the church to become 501c3.

So because the apostles used Roman coins, does that mean they were also given liberty to sign contracts that would hand the sole authority of churches and ministries to the Roman government? Of course not; that’s absurd, but that's the conclusion of Hovind's fallacious argument. **If we look at our history, there is a group of churchgoers who decided to hand the authority of their church over to the Roman government, and they are known today as the Roman Catholic Church**, and the result of that union has been nothing but persecution, deceit, and false doctrine that has plagued the world ever since.  
(Read "Corruptions of Christianity: Catholicism" here at creationliberty.com for more details.)

Let me give a simpler analogy to demonstrate Eric Hovind's ridiculous argument of comparing the U.S. dollar bill to 501c3; it's like comparing buying corn to running a farm. If you and a Satanist both went to a grocery store and bought an ear of corn, it doesn't mean you're yoked together with the Satanist; however, if you registered a farm together with a Satanist to sell corn, then that would be yoking together and would be a Biblical violation, but to claim that both buying corn and running a business together are the same thing, is like comparing apples and oranges and calling them the same thing. (i.e. It's a conflation fallacy.)

**Be ye not unequally yoked together with unbelievers: for what fellowship hath righteousness with unrighteousness? and what communion hath light with darkness? And what concord hath Christ with Belial? or what part hath he that believeth with an infidel? And what agreement hath the temple of God with idols? for ye are the temple of the living God; as God hath said, I will dwell in them, and walk in them; and I will be their God, and they shall be my people. Wherefore come out from among them, and be ye separate, saith the Lord, and touch not the unclean thing; and I will receive you, And will be a Father unto you, and ye shall be my sons and daughters, saith the Lord Almighty.**  
-2 Corinthians 6:14-18

The very definition of a corporate entity is the same definition as to be "yoked together," so if 501c3 is not "yoking together with unbelievers," then **NOTHING** can be considered yoking together with unbelievers, and that means 2 Corinthians 6:14-18 would have no meaning whatsoever. We need to stay vigilant against deceptive excuses (i.e. illogical arguments) from wicked men, and rightly divide the word of truth.

**Study to shew thyself approved unto God, a workman that needeth not to be ashamed, rightly dividing the word of truth.**  
-2 Timothy 2:15
What's even worse is that Eric Hovind believes that the Holy Spirit is not sufficient protection for Christ's church, and that Christians need to rely on the IRS. In an official Creation Today letter, Hovind said:

"The process [of 501c3 incorporation] was long and sometimes tedious, but one that we were committed to enduring for the protection of the ministry and its supporters."


If Hovind was doing what was right by God, he wouldn't need IRS approval, but he seeks it out anyway, not for protection, but to help streamline donations to his so-called "ministry." After taking over his father's business, Eric didn't want all the baggage that his father left behind, and 501c3 helped him to go mainstream, allowing him to also work with other big-wig mainstream ministries and church buildings, and Eric has been working his way up that ladder ever since.

Don't misunderstand; Eric didn't go corrupt after getting 501c3, but rather, he was already corrupt in his heart, and that's why he sought 501c3. In the end, Eric doesn't want to publically admit the truth, that his 501c3 contract is about the money.

Eric's father, Kent Hovind, takes great strides to avoid addressing the topic of 501c3 (among many other false doctrines he preaches) because he knows his own son has a 501c3 contract. The following video has interviews that were conducted by a Youtube user named "LoneStar1776" with Kent Hovind while he was still in prison:

Kent Hovind Compromises on 501c3 Ministries
https://youtu.be/2uLR19DIRfM

LONESTAR1776: "I was wondering what your thoughts are on 501c3 churches, specifically Creation Today—But I didn't know that was going to be the question, but my response is maybe Hannah [secretary] should direct that to the folks over at Creation Today, but any response from you sir?"

KENT HOVIND: "Well, it's a difficult situation because the government has purposely made it difficult. The church has always faced this issue; the same thing in Nazi Germany. Hitler made it very difficult for real churches to exist without Nazi approval. That led to Dietrich Bonhoeffer [anti-Nazi spy] split of the German church between the confessing church and the German Christians were the two names... It's the same thing in China today between the two totally different types of churches. One is called the Three Self, those are communist approved churches, and the other is just the house churches; they just—God decides the church. I think America is headed for the same split among churches; you say, 'Wait a minute, does the government decide what is and is not a church?' It's a real touchy question, and so yeah, I am not a legal expert on that. I'm aware that there's a real problem. I think we should tread softly. Learn the truth. 501c3 is the government telling you, 'Yes, you are allowed to have a church.' That ought to concern people..."

LONESTAR1776: "Amen! Amen!"
KENT HOVIND: "Paul Hansen would be the one to talk to about that; he's really good at it."
LONESTAR1776: "Amen! Amen!"

As a side note, after I exposed Kent Hovind on this topic, Mr. LoneStar1776 (I don't know his real name), contacted us and expressed his willful ignorance on this matter as well:

"The first amendment trumps the 501c3... no big deal, when the mark of the beast starts, a 501c3 is not going to make any difference."

-LoneStar1776, "Kent Hovind Yokes With Steven Anderson," Creation Liberty Evangelism Official Youtube Channel, Aug 18, 2015, [youtu.be/MRo-NbRYm3s?t=4m48s]

There are a bunch of errors here which demonstrate that, not only does Kent Hovind have no idea what he's talking about, but also that he's backing off of this subject because he doesn't want to indirectly condemn Creation Today and Eric Hovind. Hovind used to be very outspoken on this subject, firmly against 501c3, 20 years ago, but today, he's backed off on the subject quite a bit, and he knows that many of his supporters attend 501c3 churches.
First, I would begin by pointing out that the original question, that was written in by a listener to their program, was specifically about Creation Today, but you’ll notice that Hovind completely avoided talking about it, which means he didn’t answer the question. In a later segment, Kent did admit Eric was gagged under 501c3, but in other articles on our website, I’ve documented Eric in a public interview in which he said that his dad said that he understood why Eric got it, and Kent was considering becoming 501c3. (Read “Leaven Alert: Kent Hovind” here at creationliberty.com for more details.)

Secondly, Hovind is far off-base with his comment about the IRS giving Christians "permission" to have a church; a 501c3 entity is simply a contractual agreement that, in exchange for tax write-offs on donations, the state can regulate the church's business, and the IRS can enforce their financial requirements on them, which are Biblical violations. Again, it is not the fault of the IRS for making the contract available, but rather, 501c3 is optional; meaning that pastors, elders, and churchgoers WILLINGLY give up their rights and are WILLINGLY submitting to IRS authority, requesting that the government regulate them in exchange for the potential to earn more money. (i.e. It's the fault of pastors, elders, and churchgoers, not the IRS!)

Kent Hovind refers everyone to Paul Hansen, Hovind’s lawyer during his trial in 2004. Hansen directly states (without beating around the bush) that they should NOT get 501c3 incorporated under ANY circumstance, that it is the tradition of heathen, and his three reasons why church building elders file for 501c3 are these:

"1. To avoid responsibility and accountability for their deeds (liability) 2. To make the church eligible to borrow money and go into debt. 3. To get tax exemption to increase giving. None of these are Scriptural."


How far have we fallen as a nation when the lawyer speaks more truth than the evangelist?

Why doesn’t Kent just come forward and say that churches should never get 501c3 incorporated? Why does he have to back away and tell people to talk to his lawyer? Not only would he be condemning the actions of his son (Eric & Creation Today), but he would also be condemning the actions of many church buildings and pastors that have supported him over the years, so again, for the sake of funding and popularity, Kent takes a somewhat compromising position.

The major hypocrisy I noticed immediately, being someone who avidly studied Kent Hovind's materials as a new Christian, was that in debates against evolutionists, Kent called out their cowardice when they would try to avoid questions, saying, "I'm not a geologist," or "I'm not a chemist" as convenient excuse to avoid contradictions in their statements. Here, we have Kent Hovind doing the same thing as the evolutionists, saying, "I'm not a legal expert," in order to avoid contradicting himself. (This kind of riding-the-fence, lukewarm attitude is really disappointing to see from someone who was one of my teachers early on as a Christian.)

Michael Houdmann of Got Questions also attempts to give churchgoers a justification for 501c3 because, after all, when you've got a 501c3 contract, you have to convince people that it's Biblically sound, or you'll look like a hypocrite:

"[I]s there a biblical argument for incorporation? Jesus told His disciples in Matthew 22:21, 'Give to Caesar what is Caesar's, and to God what is God's... [I]ncorporation not only serves as a way to honor the state's realm of authority, but also serves as a legal protection for the individuals in the body.'

-Michael Houdmann, "Is it biblical for a church to seek 501(c)(3) incorporation?" GotQuestions.org, retrieved June 5, 2014 [gotquestions.org/501c3-church-incorporation.html]
Let me give an example to help us understand Houdmann's sleight-of-hand deception. If you're driving and you stop at a stop sign, you honor the authority of the state because it is MANDITORY, meaning it is REQUIRED by state law that you stop at a legally sanctioned stop sign on a public road. THERE IS NO LAW that demands any church get 501c3 incorporated, and thus, Houdmann is willing to hand the spiritual Body of Christ over to Caesar, which rightfully belongs to God, and tries to help others justify doing the same thing.

And he said unto them, Ye are they which justify yourselves before men; but God knoweth your hearts: for that which is highly esteemed among men is abomination in the sight of God.  
-Luke 16:15

Which shew the work of the law written in their hearts, their conscience also bearing witness, and their thoughts the mean while accusing or else excusing one another;) In the day when God shall judge the secrets of men by Jesus Christ according to my gospel.  
-Romans 2:15-16

In personal email correspondence with Houdmann's office (gotquestions.org) about 501c3, I was told the following: "We may be incorrect in our understanding of 501(c)(3), but we are not lying, nor are we encouraging anyone to lie."  
-Signed as "Shea" (likely his wife and/or secretary), Letter to Chris Johnson from GotQuestions.org, Jan 31, 2015

The problem is that *Got Questions* is teaching Christians to sign a contract giving their word that they will obey their creator (the IRS), and then LIE to breach that contract later. Not only does *Got Questions* admit openly that they don't know if they have the right information about 501c3, they also don't care, or they would be willing to study the matter. I sent them this information, and asked their office to respond, but they refused to even research it. Thus, Michael Houdmann and *Got Questions* are willingly ignorant about 501c3, but publish an "answer" in pure ignorance anyway so they can help themselves justify their wicked deeds, thinking that the Lord God will not hold them accountable for what they say and do.  
(Read "God Does Not Justify Lies" here at creationliberty.com for more details.)

Suffer not thy mouth to cause thy flesh to sin; neither say thou before the angel, that it was an error: wherefore should God be angry at thy voice, and destroy the work of thine hands?  
-Ecclesiastes 5:6

GotQuestions claims they aren't lying, but what they're teaching tells a completely different story, and even in the email I received back from them, they lied: "The government very well may someday require ungodly/unbiblical things of 501(c)(3) organization. Should that time come, we would immediately revoke our 501(c)(3) status and encourage other organizations to do the same."  
-Signed as "Shea" (likely his wife and/or secretary), Letter to Chris Johnson from GotQuestions.org, Jan 31, 2015

They won't dissolve their contracts, but rather, they will just refuse to follow the mandates in them; meaning that they said they will lie and encourage other churchgoers to lie as well. Furthermore, *Got Questions* knows they are silenced on certain matters, but still refuse to dissolve their contract, believing they are "biblical" in their current position: "Currently, the only thing the government requires of 501(c)(3) organizations is that they do not endorse political parties or candidates, and even that requirement is questionable and unenforced."


First of all, that's not the only thing the government requires, which we demonstrated earlier; there are many regulations that are in that contract which preachers violate. Second, it IS being enforced, and again, we've already demonstrated that, but the main problem is that the IRS doesn't have the manpower to enforce it, so because they may not be able to enforce these regulations on every ministry, is it therefore acceptable for churchgoers and preachers to lie in breach of contract? Basically, Houdmann and his staff are teaching that it's okay to sin as long as you don't get caught.

And finally, the requirements are not "questionable" because the IRS has carte blanche privilege (i.e. supreme discretionary power). The fact is that *Got Questions* doesn't know the facts because they admit they don't know if what they're saying is true, but they're still willing to make up a story for you so that you'll feel they are justified in their wickedness and leaven, and will continue to view their materials and donate to their organization. (Including a tax deductible receipt to go with it!)
If the lying isn't bad enough, the love of money makes it worse, especially when we look at Matt Slick of the Christian Apologetics & Research Ministry (CARM):

"If you have not yet supported CARM financially, would you please consider doing so now? In the past three months donations have gone down and we have also been hit with so many government related bills, taxes, payments to a company for doing specialized 501(c)(3) tax returns, retainers, etc., that we're critically low on funds. We are done, we believe, with all the IRS surprises, but at the present state we will have to cut back people's salaries, mine included."


Slick wants people to send him more money so he can pay off all the overhead he's created from his 501c3 contract, and the contract exists so they can increase their profits through unbiblical giving via tax write-offs. Our ministry offers free materials, and we offer just as much, if not more than CARM does, but we don't need 501c3; we just rely on charity from Christians to provide for our basic bills. (I went full-time in this ministry back in 2016, and up until that point, my wife and I worked jobs and paid for everything ourselves—no 501c3 contract required.)

I find inexpensive/free ways to keep our costs down to just our basic needs, and there's no reason to take on an IRS charter to weigh us down, so why can't Slick do the same thing? The answer is that Slick knows full-well that if he did what was Biblical, and repented in dust and ashes of his wicked 501c3 contract, he wouldn't make as much money, and it's the money that he wants.

For there are many unruly and vain talkers and deceivers, specially they of the circumcision: Whose mouths must be stopped, who subvert whole houses, teaching things which they ought not, for filthy lucre's sake. One of themselves, even a prophet of their own, said, The Cretians are always liars, evil beasts, slow bellies. This witness is true. Wherefore rebuke them sharply, that they may be sound in the faith;

-Titus 1:10-13

When the Bible says these wicked men have "slow bellies," it means they've fattened themselves up from all the money they've received through their evil deeds, to the point that they've become constipated (i.e. their bowels get backed up). A long time ago, I listened to Matt Slick say that an angel visited him in his bedroom the day he was saved and told him to start CARM, but if he expects me believe that the love of money and a 501c3 contract is what God told him to do, then I'll boldly call him a liar, and declare without fear that was no angel.

For such are false apostles, deceitful workers, transforming themselves into the apostles of Christ, And no marvel; for Satan himself is transformed into an angel of light. Therefore it is no great thing if his ministers also be transformed as the ministers of righteousness; whose end shall be according to their works.

-2 Corinthians 11:13-15

If you click on this image, it'll give you a larger view of Matt Slick's 2012 tax return on his 501c3 corporate status (EIN #31-1733680). He would have filed this a few months prior to his request for more donations in the quote above. I've highlighted the relevant sections, but if you look at the bottom, you'll see Slick's total revenue for the year comes out to $247,120, or nearly a quarter million. At the time I'm writing this, I've been in ministry for almost 10 years, and over the course of a decade, my wife and I have not received donations totaling even a small fraction of the money Slick receives in a single year; yet, he keeps requesting more from his followers.

If you clicked on the image, the second document (top right side) shows payroll, which was $100,025, and the highlighted section shows that Slick's paycheck for the year was $80,970, almost 81% of total payroll.
The bottom portion is Slick's 2013 tax return, which showed that his ministry had a 10% decrease in funding, for a total revenue of $219,339. The second document (bottom right side) shows Slick's payroll was **higher** than the previous year, even though he had fewer total donations, which came out to $108,356. Of the total payroll, Slick's personal paycheck was **higher** than the previous year, which means he lied to donors that he was taking a pay cut; Slick paid himself $88,016, which again is 81% of total payroll.

In 2014, it was roughly the same; Slick's total payroll was $110,846, and his personal paycheck was $92,746 (almost 84% of total payroll). Slick has frequently told listeners that he has two full-time employees, which means their annual salary is around $9,000 a year each, which isn't even minimum wage, which means he's breaking federal minimum wage laws under his 501c3 contract, and the IRS ought to be disciplining him to put him in line with his contract.

If this wasn't bad enough, I checked out old screen shots of Matt Slick's website, specifically his "Wish List" on Amazon.com, which he put on the main page in hopes that his listeners would buy him these things. Among these items were a $350 mini-projector, a $215 wireless microphone, $335 RAM sticks, and more. Slick's Wish List contained thousands of dollars of equipment, which I guess he just can't afford on his almost $100,000/year paycheck. (See Matthew Slick, "CARM Wish List," Internet Archive Wayback Machine, 2014, retrieved May 25, 2018, [https://bit.ly/2IL0ycs])

That paycheck from his ministry is only the beginning. What's not listed out in the 501c3 tax return are Slick's personal book sales on his fantasy novels. When we start considering these other factors, I doubt we'll ever know how much money Matt Slick really makes, but continues to expect everyone to give him more. (Read "Fantasy Novels: Invitations to Hell" here at creationliberty.com for more details.)

At the very least, we can now confirm that "Slick" is a very fitting name for Matt, and he'll continue his journey for more money so long as people keep supporting CARM and buying into his lies. Slick thinks everything's going well for him now, but eventually, God's patience will run out and Slick will suffer the consequences.

*Be not deceived; God is not mocked: for whatsoever a man soweth, that shall he also reap. For he that soweth to his flesh shall of the flesh reap corruption; but he that soweth to the Spirit shall of the Spirit reap life everlasting.*

-Galatians 6:7-8

Even more deceptive are how many preachers out there pride themselves that they are not 501c3 incorporated, and make it a point to tell everyone that, but they still yoke together with 501c3 entities. I'll give just a few examples I'm personally familiar with:

Frederick Boyd operates a ministry called "Creation Evidence Expo" out of Indianapolis, Indiana, and proudly declares he's not 501c3 incorporated. However, what most people don't realize is that he is the head pastor on the board of directors of the "Creation Science Hall of Fame," which is 501c3, and 501c3 ministry pastors are considered the CEO as far as the IRS is concerned. (See Creation Science Hall of Fame, "Pastor Fredrick W. Boyd, Jr," retrieved May 25, 2018 [creationsciencehalloffame.org/about/directors/pastor-fredrick-w-boyd-jr])

Further still, I’ve heard this man brag to others about not being 501c3, yet about two-thirds of their event speaking roster (whom are paid by Boyd for their presentations) are leaders of 501c3 corporations. (e.g. Bruce Malone, Charles Ware, Phil Stringer, J. Richard Oliver, etc.) I have a personal testimony about the wicked and hypocritical things Fred Boyd does behind the scenes, and he will not repent of them, while he and his family help continue the facade of being a holy and righteous pastor on the outside. (See Creation Evidence Expo, "Presenters," retrieved May 25, 2018 [creationevidencexpo.org/presenters]; See also Christopher J.E. Johnson, “Testimony: The Truth About Frederick Boyd (Jr) of the Indianapolis Creation Evidence Expo,” Creation Liberty Evangelism, [creationliberty.com/downloads/fredboydcee.php])

Samuel Gipp of Friend to Churches Ministries, and his book publishing company Daystar Publishing, who many people know for his teachings on the King James Bible, also yokes together with 501c3 entities. Neither of Gipp's organizations are 501c3 incorporated (as far as I know), but in 2011, he testifies of his use of resources to help other Christians become 501c3 incorporated:
"A few days later I got a voice mail for Jack Chick... He said, 'Sam! I heard you've taken on this video project. I'm so excited. I'm glad to hear you're doing it.' When Kathy came home I told her, 'I have a new project, Jack just told me I did.' Thus, for the last year we have been working to secure the rights to make these videos. That right has now been secured and a 501c3, tax exempt corporation has been formed so folks can give to the project and their offerings be tax exempt."


Anthony Woodcock of God Rules, who lives in Fort Wayne, Indiana, did not even provide his name on the "About" page of his website, but since all of his "donations" go to his corporate business, I was able to find him through the Better Business Bureau. He typically goes by the username "Godrules," and he speaks out against 501c3, but advertises and endorses large numbers of 501c3 organizations on his website, which leaves us with an obvious question: how can this guy rebuke wicked leaven and endorse it at the same time?

Furthermore, I see him rebuking 501c3 "ministers" like sodomite Ted Haggard, but then Mr. Woodcock turns around and sells his books to turn a profit. This is just some of the typical hypocrisy you'll find from those who love to think they're righteous for not getting a 501c3 contract, but turn around and yoke together with 501c3 entities, and even profit from them.

(See Anthony Woodcock, Godrules.net Online Store, retrieved May 25, 2018, [godrules.net/webstore/1414335873.htm])

A double minded man is unstable in all his ways.
-James 1:8

Ye hypocrites, well did Esaias prophesy of you, saying, This people draweth nigh unto me with their mouth, and honoureth me with their lips: but their heart is far from me.
-Matthew 15:7-8

Again, these are just a few examples, and there are MANY more hypocrites out there who do these things; they clean the outside, but inside are full of corruption. Fred Boyd fights evolution, yet evolutionists are under 501c3 as well, Gipp fights against new-age bible versions, yet the defenders of those new-age versions are under 501c3, and Woodcock fights against 501c3 sodomites like Haggard, yet looks to turn a profit from him.

I would gladly and quickly forgive these men if they came forward in repentance (i.e. grief and godly sorrow) for their hypocrisy, but there is no repentance in them, and many people follow their leavened ministries, only to become leavened themselves without even realizing it:

A little leaven leaveneth the whole lump.
-Galatians 5:9

As I've already stated, it is not impossible to get out of the 501(c)(3) status, but it will cost the pastors, elders, and churchgoers almost everything. Sadly, Barbara Ketay, who I quoted at the beginning of this article, works with the Biblical Law Center, which is Greg Dixon's leavened organization, and so I hope one day, she may be sanctified as well (or that the Dixons come to repentance), but Ketay at least has a good understanding of the wicked corporate entity, and that dissolving the contract is vitally important:

"To dissolve the 501(c)(3) corporation, you must first give all your assets (if you have any) to another 501(c)(3) corporation. If you do not do this the State will take your assets and distribute them for you to other tax-exempt 501(c)(3) corporations."
This means that once you dissolve your 501c3 contract, if the IRS chooses, they can take all your church buildings, vehicles, and funds, and donate them to the World Church of Satan. Some preacher may want to use that as an excuse to not dissolve their contract, but it's just that: an excuse. If the IRS took everything your church had and gave it to someone else in exchange for being set at liberty in Christ, then praise God for that; let the world have their material things, and let us go on to seek and value the spiritual things of God.

*God is a Spirit: and they that worship him must worship him in spirit and in truth.*

- John 4:24

*And did all drink the same spiritual drink: for they drank of that spiritual Rock that followed them: and that Rock was Christ.*

- 1 Corinthians 10:4

*Then Jesus beholding him loved him, and said unto him, One thing thou lackest: go thy way, sell whatsoever thou hast, and give to the poor, and thou shalt have treasure in heaven: and come, take up the cross, and follow me.*

- Mark 10:21

*Charge them that are rich in this world, that they be not highminded, nor trust in uncertain riches, but in the living God, who giveth us richly all things to enjoy; That they do good, that they be rich in good works, ready to distribute, willing to communicate; Laying up in store for themselves a good foundation against the time to come, that they may lay hold on eternal life.*

- 1 Timothy 6:17-19

For any of you who don't own a 501c3 corporate entity, but are members of a 501c3 church building, you also need to sanctify yourself and get out of that contract. As I pointed out earlier, according to the state, the pastor of the church building is considered the CEO, and the IRS also requires the organization to have a secretary and treasurer. If your church building's 501c3 corporation is ever brought to court, and the pastor disappears, or there is no appointed secretary and treasurer, the court can and will assign random members of the church organization to those positions, meaning that you can inadvertently be pulled into a lawsuit, even though you have no part in it, simply because your name is on the paperwork associated with the 501c3 church.

Because of this, you need to not only sanctify yourself from the 501c3 church building, but also contact their secretary and demand to be taken off their membership registry. Sometimes they like to give people a run-around, or lie and tell them they can't be removed, simply because they like to keep their numbers up on paper. (It helps them gather more financial support.) If that is the case, send them an official notice that if they do not remove you from their membership registry, and send you notification that you have been removed, then you will take legal action against them; typically, people I've known who have done this hear back from them very quickly to resolve the matter.

At this point, countless people have emailed me and asked, "How can I dissolve my 501c3 contract?" I request that no one write me and ask me this because *I CANNOT HELP YOU*; I don't know the steps that have to be taken because I never got involved in 501c3. The only thing I can tell you is that you need to get a copy of IRS Form 966, which is called "Corporate Dissolution or Liquidation." That's all the direction I can give you, but if you had enough intellect to figure out how to sign up for 501c3 and get approved, then certainly, you have enough intellect to figure out how to get out.


Please do not write our ministry asking how to dissolve a 501c3 contract. We do not have that information, and cannot help.

If you need help, contact a law office and request a consultation.
My suggestion to those of you who want to know where to start is to contact a lawyer. Many law offices offer free consultations, meaning that they will sit down with you and discuss what needs to be done, how they can help, and how much they'll charge for their services. Many churchgoers don't want to go to a lawyer and pay their fees, but often, that's a convenient excuse because, in reality, the price is too high to pay for the sake of the Lord Jesus Christ.

Nearly all church buildings and organizations across the country have this wicked 501c3 contract. I remember sitting down with one lady and talking about the 501c3 contract with her, and how wicked it is, and her immediate response was, "No, not my pastor. He would never do something like that," but the problem was she had no idea if her church was 501c3 incorporated (turns out that it is); she just made the assumption because she didn't want to believe the truth, and even though she now knows the truth, she stays with the 501c3 church anyway because she cares more about church-ianity than about Christ.

And because I tell you the truth, ye believe me not.
- John 8:45

Often, churchgoers do not want to believe that their pastor/church would be involved in something like this, and immediately make excuses and pardons for signing contracts that openly reject Christ's authority over the church. Most often, the excuse they come up with is to start falsely accusing me and condemning me as some heretic; meaning that it's easier to condemn me than to face the facts. I know it's scary, but if you claim to be a born again Christian, then your job is to embrace and teach the truth, and if the truth is rejected by those in your church building, then you need to sanctify yourself.

And the very God of peace sanctify you wholly; and I pray God your whole spirit and soul and body be preserved blameless unto the coming of our Lord Jesus Christ.
- 1 Thessalonians 5:23

Correction is grievous unto him that forsaketh the way: and he that hateth reproof shall die.
- Proverbs 15:10

He that refuseth instruction despiseth his own soul: but he that heareth reproof getteth understanding.
- Proverbs 15:32

I've heard many stories over the years of Christians who sanctified themselves from the wicked leaven of these 501c3 church buildings, and in response, the pastor started lying about them, making railing accusations, and many of their so-called "friends" in the church turned against them. This is what Christ said would happen if we do what's right:

Blessed are ye, when men shall revile you, and persecute you, and shall say all manner of evil against you falsely, for my sake. Rejoice, and be exceeding glad: for great is your reward in heaven: for so persecuted they the prophets which were before you.
- Matthew 5:11-12

It wasn't the atheists, evolutionists, or pagans that were persecuting the prophets in the Old Testament; it was those who claimed to be of God, the Israelites, who persecuted the prophets, and the same thing is still happening today. I don't get near as much persecution from atheists and pagans as I do from those who claim to be Christians. Again, there is an unseen spiritual corruption that is in these church buildings long before they get a 501c3 contract with the Devil's church, and so no matter how many people turn against you, we, who are the remnant of Christ, should stand firm together in the Lord Jesus Christ and stay away from the uncleanness of wicked preachers.

For ye were sometimes darkness, but now are ye light in the Lord: walk as children of light: (For the fruit of the Spirit is in all goodness and righteousness and truth;) Proving what is acceptable unto the Lord. And have no fellowship with the unfruitful works of darkness, but rather reprove them. For it is a shame even to speak of those things which are done of them in secret. But all things that are reproved are made manifest by the light: for whatsoever doth make manifest is light. Wherefore he saith, Awake thou that sleepest, and arise from the dead, and Christ shall give thee light.
- Ephesians 5:8-14
But he that is an hireling, and not the shepherd, whose own the sheep are not, seeth the wolf coming, and leaveth the sheep, and fleeth: and the wolf catcheth them, and scattereth the sheep. The hireling fleeth, because he is an hireling, and careth not for the sheep.

-John 10:12-13

I plead with Christians to come out from among the heathen and be separate. Sanctify yourselves! Christ hates to see His bride committing fornication.
(Read "Did Christ Come to Bring Peace?" here at creationliberty.com for more details on division in the church.)

Be ye not unequally yoked together with unbelievers: for what fellowship hath righteousness with unrighteousness? and what communion hath light with darkness? And what concord hath Christ with Belial? or what part hath he that believeth with an infidel? And what agreement hath the temple of God with idols? for ye are the temple of the living God; as God hath said, I will dwell in them, and walk in them; and I will be their God, and they shall be my people. Wherefore come out from among them, and be ye separate, saith the Lord, and touch not the unclean thing; and I will receive you, And will be a Father unto you, and ye shall be my sons and daughters, saith the Lord Almighty.

-2 Corinthians 6:14-18

### VERY Short List of Ministries with 501(c)(3) Status

(This is NOT some sort of blacklist, but rather, Christians ought to know who is incorporated under 501c3. I do not believe most of these men are saved Christians. I believe they're mostly false preachers, but I do believe some of them may be of Christ, and they may have just made some foolish choices in their ignorance. Pray for these men; that the Lord would convict them to repentance (i.e. grief and godly sorrow of wrongdoing) and sanctification.)

<table>
<thead>
<tr>
<th>Ministries</th>
<th>Leaders</th>
<th>Websites</th>
</tr>
</thead>
<tbody>
<tr>
<td>Acts 17 Apologetics</td>
<td>Unnamed*</td>
<td><a href="http://www.act17.net">www.act17.net</a></td>
</tr>
<tr>
<td>Alpha and Omega Ministries</td>
<td>James White</td>
<td><a href="http://www.aomin.org">www.aomin.org</a></td>
</tr>
<tr>
<td>Answers in Genesis</td>
<td>Ken Ham</td>
<td><a href="http://www.answersingenesis.org">www.answersingenesis.org</a></td>
</tr>
<tr>
<td>Apologia (Educational Ministries)</td>
<td>Jay Wile</td>
<td><a href="http://www.apologia.com">www.apologia.com</a></td>
</tr>
<tr>
<td>Benny Hinn Ministries</td>
<td>Benny Hinn</td>
<td><a href="http://www.bennyhinn.org">www.bennyhinn.org</a></td>
</tr>
<tr>
<td>Biblical Archaeology Society</td>
<td>Willie Dye</td>
<td><a href="http://www.bib-arch.org">www.bib-arch.org</a></td>
</tr>
<tr>
<td>Billy Graham Evangelistic Association</td>
<td>Billy Graham</td>
<td><a href="http://www.billygraham.org">www.billygraham.org</a></td>
</tr>
<tr>
<td>Break Point Ministries</td>
<td>Chuck Colson</td>
<td><a href="http://www.breakpoint.org">www.breakpoint.org</a></td>
</tr>
<tr>
<td>Christian Apologetics &amp; Research Ministry</td>
<td>Matt Slick</td>
<td><a href="http://www.carm.org">www.carm.org</a></td>
</tr>
<tr>
<td>Christian Broadcasting Network</td>
<td>Pat Robertson</td>
<td><a href="http://www.cbn.com">www.cbn.com</a></td>
</tr>
<tr>
<td>Creation Evidence Museum</td>
<td>Carl Baugh</td>
<td><a href="http://www.creationevidence.org">www.creationevidence.org</a></td>
</tr>
<tr>
<td>Creation Ministries International</td>
<td>Carl Wieland*</td>
<td><a href="http://www.creation.com">www.creation.com</a></td>
</tr>
<tr>
<td>Christian Research Institute</td>
<td>Hank Hanegraaff</td>
<td><a href="http://www.equip.com">www.equip.com</a></td>
</tr>
<tr>
<td>Creation Summit</td>
<td>Michael Smith</td>
<td><a href="http://www.creationsummit.com">www.creationsummit.com</a></td>
</tr>
<tr>
<td>Creation Truth Ministries</td>
<td>Vance Nelson</td>
<td><a href="http://www.creationtruthministries.org">www.creationtruthministries.org</a></td>
</tr>
<tr>
<td>Christianity Today</td>
<td>John Huffman</td>
<td><a href="http://www.christianitytoday.org">www.christianitytoday.org</a></td>
</tr>
<tr>
<td>Creation Ministries of the Ozarks</td>
<td>Rod Butterworth</td>
<td><a href="http://www.creationministriesoftheozarks.org">www.creationministriesoftheozarks.org</a></td>
</tr>
<tr>
<td>Creation Science Hall of Fame</td>
<td>Fredrick Boyd</td>
<td><a href="http://www.creationsciencehalloffame.org">www.creationsciencehalloffame.org</a></td>
</tr>
<tr>
<td>Creation Today</td>
<td>Eric Hovind</td>
<td><a href="http://www.creationtoday.org">www.creationtoday.org</a></td>
</tr>
<tr>
<td>Creation Training Initiative</td>
<td>Mike Riddle</td>
<td><a href="http://www.train2equip.com">www.train2equip.com</a></td>
</tr>
<tr>
<td>Ministry</td>
<td>Leader</td>
<td>Website</td>
</tr>
<tr>
<td>----------------------------------------------</td>
<td>----------------------</td>
<td>----------------------------------</td>
</tr>
<tr>
<td>Cross TV</td>
<td>Mark Kielar</td>
<td><a href="http://www.crosstv.com">www.crosstv.com</a></td>
</tr>
<tr>
<td>Crossroads Bible College</td>
<td>Charles Ware</td>
<td><a href="http://www.crossroads.edu">www.crossroads.edu</a></td>
</tr>
<tr>
<td>Colson Center for Christian Worldview</td>
<td>Chuck Colson</td>
<td><a href="http://www.colsoncenter.edu">www.colsoncenter.edu</a></td>
</tr>
<tr>
<td>Confound the Wise Ministries</td>
<td>J. Richard Oliver</td>
<td><a href="http://www.confoundthewise.org">www.confoundthewise.org</a></td>
</tr>
<tr>
<td>Family Life</td>
<td>Bill Bright</td>
<td><a href="http://www.familylife.com">www.familylife.com</a></td>
</tr>
<tr>
<td>Focus on the Family</td>
<td>James Dobson</td>
<td><a href="http://www.focusonthefamily.com">www.focusonthefamily.com</a></td>
</tr>
<tr>
<td>Got Questions Ministries</td>
<td>Michael Houdmann</td>
<td><a href="http://www.gotquestions.org">www.gotquestions.org</a></td>
</tr>
<tr>
<td>Grace to You</td>
<td>John MacArthur</td>
<td><a href="http://www.gty.org">www.gty.org</a></td>
</tr>
<tr>
<td>Growth Trac Ministries</td>
<td>Jim Mueller</td>
<td><a href="http://www.growthtrac.com">www.growthtrac.com</a></td>
</tr>
<tr>
<td>In Touch Ministries</td>
<td>Charles Stanley</td>
<td><a href="http://www.intouch.org">www.intouch.org</a></td>
</tr>
<tr>
<td>Institute for Creation Research</td>
<td>Henry Morris</td>
<td><a href="http://www.icr.org">www.icr.org</a></td>
</tr>
<tr>
<td>Investigating Faith</td>
<td>Lee Strobel</td>
<td><a href="http://www.leestrobel.com">www.leestrobel.com</a></td>
</tr>
<tr>
<td>Living Waters</td>
<td>Ray Comfort</td>
<td><a href="http://www.livingwaters.com">www.livingwaters.com</a></td>
</tr>
<tr>
<td>Probe Ministries</td>
<td>Ray Bohlin</td>
<td><a href="http://www.probe.org">www.probe.org</a></td>
</tr>
<tr>
<td>Search For The Truth</td>
<td>Bruce Malone</td>
<td><a href="http://www.searchforthetruth.org">www.searchforthetruth.org</a></td>
</tr>
<tr>
<td>Summit Ministries</td>
<td>David Noebel</td>
<td><a href="http://www.summit.org">www.summit.org</a></td>
</tr>
<tr>
<td>Wallbuilders</td>
<td>David Barton</td>
<td><a href="http://www.wallbuilders.com">www.wallbuilders.com</a></td>
</tr>
<tr>
<td>Way of the Master</td>
<td>Kirk Cameron</td>
<td><a href="http://www.wayofthemaster.com">www.wayofthemaster.com</a></td>
</tr>
<tr>
<td>Whitcomb Ministries</td>
<td>John Whitcomb</td>
<td><a href="http://www.whitcombministries.org">www.whitcombministries.org</a></td>
</tr>
<tr>
<td>Worldview Weekend</td>
<td>Brannon Howse</td>
<td><a href="http://www.worldviewweekend.com">www.worldviewweekend.com</a></td>
</tr>
</tbody>
</table>

* Website information makes it unclear who actually owns/started the ministry/church.

**Questions & Arguments**

*Please read these before contacting our ministry about this subject.* I often have the same questions/arguments sent to me over and over, and hopefully this will save us both some time.

**QUESTION: Can you help me find a non-501c3 church in my area?**

I would first like to return a question: **How would I go about doing that?** Please stop and consider that a moment. If I asked you to find a non-501c3 church in my area, how would you go about doing it? If you can answer that question, then you can find one for yourself. I'm in the same boat many of you are in; I've not been able to find one in my area either, and furthermore, of the incredibly rare church buildings that are not incorporated, they're run by leavened, wicked preachers that I can't trust. (i.e. It's not about finding a non-501c3 church; it's about finding an **UNLEAVENED** church, which is far more difficult.)

I've been asked this question by people in places like Texas and California, between 1,000-2,000 miles from where I live. I hope folks aren't too sensitive about my saying this, but I believe many of the people who write me this question don't take time think about what they're asking first, and I think many lazy Americans just want McDonald's-drive-thru help (i.e. "gimme, I want it now"), without having to do any work themselves. Lazy Americans are so accustomed to just picking a church down the block that makes them feel good, walk in, grab a bulletin, sit down and go, they don't really stop and consider what it means to find a group of believers with whom to share fellowship, study, and evangelism.
The reality is that most of you will NOT be able to find a non-501c3 church building in your area, let alone a non-leavened church building in your area, and sadly, because of this, many of them go right back to the 501c3 church buildings, making excuses or trying in vain to plead with their pastor instead, which is a near-futile cause because he was already leavened before he signed up for 501c3.

There are two options I'm aware of for those of you who know the truth about 501c3 and want to stay Biblical on the matter. The first option is to try to listen to your pastor and his cohorts excuses every week until they finally ask you to move on somewhere else because they're sick of hearing it, and I'm NOT saying it's guaranteed that they'll react that way, but they will about 98-99% of the time, and many people who write me put so much faith into their pastor and their elders to do the right thing, thinking they know them, when I'm trying my best to warn them that they've signed legal contracts that deny the authority of the Lord Jesus Christ, so we have to wake up and come to a realization of who we're dealing with in these church buildings.

The second option is to start up your own church, just like we did. Our weekly audio teachings are done live over Skype with our church, and we now have members who join us from Africa, Australia, and the U.K. We added online options for our church in 2013 simply because there was not much desire for hearing the truth of the Word in my area, so we decided to extend our reach. People often struggle with this because they think they need buildings and pastors and all the typical churchianity staples, but that's not the case. Here's some articles you might want to read on the subject first:

"Is the One-Pastor Church System Biblical?"

This will explain more of how the church buildings have adopted the temple-style of the Roman Catholic concept of a "church," and have abandoned the methods laid out for us by Christ's Apostles. This subject of starting your church is really a simple one, and only takes two born-again Christians to start it, which is why apostles have always been sent out in pairs.

This subject gets a little more difficult for women, and for that I recommend reading this:

"Can Women Teach in Church?"

The Bible is very clear that women are not to be in teaching authority over men concerning Biblical instruction in the church, and they are not given authority to be elders either, and I prove that directly from Scripture in the article. At the same time, if a woman gets understanding of this, and wants to work to start something new, she can always share this information with men, and pray the Lord Jesus Christ will send her a group to start up with, being in submission to Christ instead of the IRS. (If we believe God is our Heavenly Father, will he not hear our cries?)

If anything, this is a great opportunity to visit a wide variety of churches every Sunday morning, with copies of this article printed out in hand. You can go in, ask to speak to the pastor or elders, ask them if they're 501c3, and when they say "yes," then you can respond: "I'm sorry, I cannot yoke together with a church that's choosing money over the Lord Jesus Christ through their contract," and when they look confused or frustrated, you can hand them a copy of this article to read, sharing the truth with others, and then that will plant seeds that will help grow a non-501c3 church in your area. In short, if you can't find one, make one, and that's the New Testament way of doing things.

If you want to discuss the matter with other Christians, we have a forum that you can join and talk more about it with others who have experienced the same thing you may be going through: Creation Liberty Forum

**QUESTION:** We want to start a non-501c3 church, but how do we open a bank account in our church's name without 501c3?

I would first like to return a question: Why do you need a bank account in your church name? I know some readers may hate this answer, but I'm here to tell you the truth, not sugar-coat it for you. If you are asking this question, then you still haven't come to understanding and sanctified yourself fully because there is a whole lot of hidden meaning behind that question.

First, let's ask the question: Did Christ's Apostles start up bank accounts in the name of the church in each area? No, and for a couple of reasons, the first being, there were no banks, and secondly and most important, they didn't have a need for it.
The real reason so many people have written me asking me about this is because there are some other unbiblical things they want to do, and the main reason is because they still want to take tithe. We all know that if people believe tithing is Biblical in the New Testament, but they had to make checks out in the pastor's name, it might make some folks uncomfortable because they wouldn't feel like they're "giving to God." I would highly recommend reading this article: "Is Tithing a Biblical Requirement?"

This article will demonstrate how pastors across America are teaching false doctrine and lying to congregations everywhere to put them back under the old bondage of the law, simply so they can make more money. The article will also give more details about how the "storehouse tithing" sermons got started in America only in the late 19th century, and that was to get a particular church out of the unbiblical debt they got themselves into. (Once other denominations picked up on how much money could be made, storehouse tithing spread like wildfire.)

What these folks really want is to collect tithe and hand out paychecks to certain people, and to gather money to build a building, but the Apostles never did those things. The Apostles gathered money only when there was a specific need to help certain people or fund those who were traveling out to evangelize and preach the truth. I'm not saying that if someone is laboring in the Word, and teaching on a regular basis, that Christians aren't supposed to help support them; don't misunderstand, a preacher who is sanctified and teaching the truth should get financial support, but at the same time, checks can be written specifically to the target individual, which also keeps people more involved in their giving.

Some folks object and say they're just doing it to build a building because they need one, but are we to assume that everyone in your church group is homeless? The early Christians met in their homes, which should already be bought and paid for, and they didn't have an official building to meet in with signs out front with cutey phrases on them because they were being hunted and killed by Jews and Romans, and this continued for many centuries afterwards because they were also being hunted and killed later by Muslims and Catholics, and they couldn't just put out a big sign of where they were located.

I had one guy write me and say, "What if someone slips on the ice, breaks their leg, and sues our church?" If you don't have a 501c3 corporate contract, then you don't exist in the eyes of the government, so when they file suit against your church, the judge will throw out the case because they have no record of your existence.

Ultimately, this question comes down to the love of money, and when I called people out on that who wrote me letters about it, they tucked tail and ran, and we've never heard from them again. These people aren't asking questions about how to teach the Word of God; what's preventing them from just getting together to study is the worry about how big their paychecks will be! That comes from the wickedness in their hearts because they're leavened! They keep wanting to follow the traditions of men while trying to appear sanctified on the outside, or in other words, they want to keep one foot on either side of their lukewarm fence.

If you don't want to be like 501c3 organizations, then don't be like 501c3 organizations. Just let it all go. Meet in your homes just like the early Christians did, and teach the truth, and then let the Lord God grow your church as He sees fit, instead of how you want it to be. Repent of the desire after filthy lucre, and do what's right by the Lord Jesus Christ.

_Beware lest any man spoil you through philosophy [way of thinking] and vain deceit, after the tradition of men, after the rudiments [first teachings] of the world, and not after Christ._

_Colossians 2:8_
ARGUMENT: Senator Lyndon Johnson was responsible for church takeovers through 501c3.

That is NOT true.

In 1954, Lyndon Johnson amended the U.S. tax code for non-profits to include all religious organizations, while at the same time, prohibiting them from endorsing or opposing political candidates during election campaigns. I want to emphasize that this was NOT a requirement for churches; it was a completely optional offer to get financial benefits through tax-exempt status, in exchange for surrendering their liberties, specifically the liberty to speak for or against political candidates.

It's common for many "Christian" websites out there to teach people that Lyndon Johnson's goal was to enslave and silence the churches of America, but that is far from the truth. For example, one of the most shared websites against 501c3 is "hushmoney.org," owned by author Peter Kershaw, who wrote In Caesar's Grip. Kershaw says in an article he has called "501c3 Facts:"

"Most churches in America have organized as '501c3 tax-exempt religious organizations.' This is a fairly recent trend that has only been going on for about fifty years. Churches were only added to section 501c3 of the tax code in 1954. We can thank Sen. Lyndon B. Johnson for that. Johnson was no ally of the church. As part of his political agenda, Johnson had it in mind to silence the church and eliminate the significant influence the church had always had on shaping 'public policy.'"


The tax code was only amended in 1954, specifically section 501(c)(3), but 501c3 was only an amendment to an existing code, which began development clear back in 1894, and so I'm trying to get readers to understand that non-profit incorporated status was around LONG before Lyndon Johnson came along. Without getting into too many complicated details, development of the non-profit status came out of the Wilson-Gorman Tariff Act of 1894, which was a heated debate about Income Tax, which many more American citizens at the time knew to be an unconstitutional tax.

To make a long story short, the 16th Amendment to the U.S. Constitution was ratified in 1913, and gave the government permission to collect taxes on income, but prior to that time, there was a lot of debate over the matter. Even after the 16th Amendment, American business owners were not happy about the situation, and over time, Americans were duped into thinking they had to file federal income tax returns, which came from the income tax levied against individuals for the purpose of war profiteering during World War I (WWI), and stayed with us ever since.

(See Encyclopaedia Britannica, "Pollock v. Farmers' Loan and Trust Company," retrieved May 29, 2018, [britannica.com/event/Pollock-v-Farmers-Loan-and-Trust-Company#ref99979])

"The Revenue Act of 1917 established, for the first time, an individual income tax deduction for contributions made to tax-exempt charitable organizations. This deduction was conceived as a way to encourage charitable contributions at a time when income tax rates were rising in order to fund World War I. One year later, the Revenue Act of 1918 provided that charitable bequests were entitled to a similar deduction on estate tax returns. Finally, corporations were able to claim the charitable deduction beginning in 1936."


So what ended up happening is the government offered a "non-profit" status for certain organizations, which did not owe income tax unless they registered as a non-profit corporation, and once they did, their non-profit status came with "tax-exemption" from the federal income tax that they didn't owe to begin with, but with that "non-profit" status came rules that put the tax-exempt organizations under federal jurisdiction, and as they allowed more privileges, their grip also tightened slowly over the next century. This means the IRS had corporate control over educational and charitable organizations LONG before 1954; some organizations who were incorporated in the early 1900s included the YMCA, United Service Organization for National Defense (USO), and the American Red Cross.
In 1954, Lyndon Johnson simply amended the tax code to give religious organizations eligibility for non-profit status, which became known as 501(c)(3) status, but he added one extra condition for ALL non-profits under IRS jurisdiction: they cannot speak for or against political candidates. However, Johnson's goal had nothing to do with controlling the churches of America; it was nothing more than a strategy to win his election.

"Section 501(c)(3) prohibits tax-exempt organizations from participating in or intervening in any political campaign on behalf of or in opposition to, any candidate for public office. This ban applies to all section 501(c)(3) organizations, not just churches and religious organizations. It was introduced by Senator Lyndon B. Johnson during Senate floor debate on the 1954 version of the IRS tax code. While there is no legislative history providing a definitive account of why LBJ proposed this amendment to the tax code, the research of several scholars shows that his amendment was directed at right-wing, tax-exempt organizations which supported Dudley T. Dougherty, a conservative Texas Democrat who challenged Johnson's renomination and reelection to the Senate in 1954. As Davidson states, The provision grew out of the anti-communist frenzy of the 1950s and was directed at right-wing organizations such as Facts Forum and the Committee for Constitutional Government. It was introduced by Lyndon Johnson as part of his effort to end McCarthyism [oppressive anti-communist campaign led by Joseph McCarthy, who made accusations of treason without regard to evidence], protect the loyalist wing of the Texas Democratic Party, and win reelection to the Senate in 1954. When Johnson introduced his amendment preventing all section 501(c)(3) tax-exempt organizations from endorsing political candidates, he was chiefly concerned about right-wing political groups. It is unlikely that religious organizations and churches were his targets."


All the restrictions and regulations of a non-profit corporation that existed before 1954 **STILL APPLY** to 501c3 entities. This why it is foolishness that some preachers claim that they are only restricted to speech about political candidates under their 501c3 contract; they are willingly ignorant of the facts. When you read the false accusations of men like Peter Kershaw, and many other conspiracy-type, so-called "Christian" websites, you'll see that they don't provide any evidence of their claims against Lyndon Johnson. It is incredibly common for "Christian" websites and ministries to shift the blame onto Lyndon Johnson, when in reality, it is their own pastors and elders that are at fault, and that Johnson was more in the right than the church building pastors.

I'll explain what I mean; for example, most Americans who would read this far into my teaching on 501c3 are not too fond of Barack Obama, and I agree, I don't like the man either, and no one should ever back him with a vote. (I can say that because I don't have a corporate contract with the IRS.) So let me pose this question: Do you think it would be acceptable for an American government, tax-funded institution to be able to endorse Barack Obama for president with public statements and signs?

The thought of your tax money being used for endorsement of a political candidate you don't support is abhorrent to you, so the question we have to ask is: What exactly did Lyndon Johnson do wrong? Sure, Johnson was a wicked and deceptive man; I have no doubts about that, but what exactly was wrong with requiring government-sanctioned institutions, like 501c3 church buildings, to keep silent on political campaigns, when all the rest of the government-sanctioned institutions have to do the same?

Even though Lyndon Johnson had ulterior motives (i.e. trying to win an election), he made the amendment knowing that the pastors and other leadership in the church buildings of America would very greedy, and would flock to get 501c3 without considering the consequences; in the end, he was right about the tax code restrictions and he accurately predicted what these preachers would do. This means the people who were wrong in this whole matter of 501c3 were the wicked, greedy, leavened preachers of America who foolishly jumped on the opportunity to get tax-exempt status as soon as it was made available to them because they wanted that extra money.

---

**It's not Lyndon Johnson's fault. It's the fault of greedy preachers.**

_And he said unto them, Ye are they which justify yourselves before men; but God knoweth your hearts: for that which is highly esteemed among men is abomination in the sight of God._

- _Luke 16:15_
In an old cartoon called The Smurfs, there is a bad guy called "Gargamel" (depicted above) that is always trying to capture these little blue creatures called "Smurfs," and according to the Smurfs, if weren't for Gargamel, everything would be perfect and they would live peacefully, but because that nasty Gargamel got in their way, their peaceful living is ruined. All they have to do is leave; or sanctify themselves from Gargamel, and the problem is solved, but they won't leave. Likewise, this is how the pastors, elders, and churchgoers of America are treating Lyndon Johnson; he becomes their Gargamel, a convenient scapegoat for them to shift the blame, but Lyndon Johnson is not at fault for the wicked greed of leavened preachers, and pastors need to stop shifting the blame. (i.e. The pastors are the real Gargamels in this context.)

(Read "Did Christ Come to Bring Peace?" here at creationliberty.com for more details on sanctification, and the importance of it.)

Suppose ye that I am come to give peace on earth? I tell you, Nay; but rather division:
-Luke 12:51

QUESTION: Can't we just get 508c1a instead of 501c3?

Some preachers have foolishly thought they could still get a contract with the IRS and be sanctified at the same time, so they sought to get 508(c)(1)(a) incorporated. To keep things simple, the only main difference between 501c3 and 508c1a is that 501c3 requires that you send in an annual tax return, whereas in 508c1a, you don't have to mail in the paperwork every year; in short, it just comes down to how the paperwork is filed.

However, 508c1a is still under the same yoke as 501c3. Remember earlier that we mentioned Jack Taylor's case, where he tried to get special tax exemption out of his donation to Greg Dixon's Indianapolis Baptist Temple (IBT) after their contract was dissolved? We quoted part of Taylor's court hearing summary earlier, but now let's go back and read more of it, and I will emphasize in bold print the part I want Christians to understand:

"At trial before the Tax Court, Petitioner conceded the substantiation issue and asserted that his donations to IBT are deductible because IBT is not a 'corporation' but a 'church,' and is therefore exempt from having to meet the requirements of Section 170(c)(2) of the Code. Petitioner relied on Section 508(c)(1) of the Code which relieves churches from applying for favorable determination letters regarding their exempt status. The Court stated that there is nothing in Section 508(c)(1) which relieves a church from having to meet the requirements of Section 501(c)(3). Furthermore, when the Commissioner has determined that an organization is not entitled to an exemption as a church, its contributors must prove the church's right to an exemption under Section 501(c)(3) of the Code in order to be entitled to a deduction for their contributions. Accordingly, the Court held that, since the Petitioner did not introduce any evidence to support that IBT met the requirements of Sections 170(c)(2) and 501(c)(3), he is not entitled to a charitable contribution deduction for his donations to IBT."


So as you can see, the U.S. courts have determined that anyone who wants a deduction under a 508c1 contract must meet the same requirements for a deduction under a 501c3 contract. If you hear anyone make the argument to you that they are justified because they have 508c1a instead of 501c3, they are speaking in pure ignorance, and I'm sure their local judges would be glad to set them straight on the matter.