

Internal Revenue Code - 26 USC § 501(c)(3)  
[with *emphasis added*]

Sec. 501. Exemption from Tax on Corporations, Certain Trusts, etc...

(c). List of Exempt Organizations...

(3). Corporations, and any community chest, fund, or foundation, organized and operated exclusively for religious, charitable, scientific, testing for public safety, literary, or educational purposes or to foster national or international amateur sports competition, or for the prevention of cruelty to children or animals, no part of the net earnings of which inures to the benefit of any private shareholder or individual, no substantial part of the activities of which is carrying on propaganda or otherwise attempting to influence legislation (except as otherwise provided in subsection (h)), and which does not participate in, or intervene in, (including the publishing or distributing of statements), any political campaign on behalf of (or in opposition to) any candidate for public office.

Compare the above with excerpts below from FWBC's Articles of Incorporation found online at: <http://starpas.azcc.gov/scripts/cgip.exe/WService=wsbroker1/names-detail.p?name-id=12540118&type=CORPORATION>

(reconstructed here for clarity, with emphasis added; actual copies on following pages):

## ARTICLES OF INCORPORATION OF A TAX EXEMPT

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(Arizona Non-Profit Corporation)

1. Name: The Name of the Corporation is "Faithful Word Baptist Church."
2. Purpose: The purpose for which the corporation is organized is religious, educational, and charitable.
3. Character of Affairs: The corporation initially intends to conduct the business of conducting activities in furtherance of the corporation's stated purpose, as described in Article 2 above, which activities may include, without limitation, preaching the gospel, teaching the Bible, holding church services, baptizing converts, and distributing religious materials.
4. No part of the net earning of the corporation shall insure to the benefit of, or be distributable to its members, directors, officers, or other private persons, except that the corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in Article 2. No substantial part of the activities of the corporation shall be the carrying on of propaganda, or otherwise attempting to influence legislation, and the corporation shall not participate in, or intervene in (including the publishing or distribution of statements,) any political campaign on behalf of any candidate for public office. Notwithstanding any other provision of these Articles, the corporation shall not carry on any other activities not permitted to be carried on : (a) by a corporation exempt from Federal Income Tax under Section A.R.S. §10-2326 of the Internal Revenue Code of Arizona (or the corresponding provision of any future United States Internal Revenue Laws).

5. Upon the dissolution of the corporation, the Board of Directors shall, after paying or making provision for the payment of all of the liabilities of the corporation, dispose of all its assets exclusively for the purposes of the corporation in such a manner, or to such organizations organized and operated exclusively for charitable, educational, religious or scientific purpose as shall at the time qualify as an exempt organization or organizations under Section A.R.S. §10-2326 of the Internal Revenue Code of Arizona (or the corresponding provision of any future United States Internal Revenue Laws) as the Board of Directors shall determine. Any such assets not disposed of shall be disposed of by the Superior Court of the county in which the principal office of the corporation is then located, exclusively for such purpose or to such organization or organizations, as said Court shall determine, which are organized and operated exclusively for such purpose.

6. The power of indemnification under the Arizona Revised Statutes shall not be denied or limited by the bylaws.

7. Board of Directors: The initial board of directors shall consist of one director(s). The name(s) and address(es) of the person(s) who is(are) to serve as the director(s) until the first annual meeting of the members, if a member corporation, or Board of Directors, if the corporation has no members, or until his(her)(their) successor(s) is(are) elected and qualifies is(are): Steven L Anderson

8. Known Place of Business: (In Arizona) The street address of the known place of business of the Corporation is:

9. Statutory Agent: (In Arizona) The name and address of the statutory agent of the Corporation is: Steven L Anderson

10. Incorporators: The name(s) and address(es) of the incorporator(s) is (are): Steven L Anderson

All powers, duties and responsibilities of the incorporators shall cease at the time of delivery of these Articles of Incorporation to the Arizona Corporation Commission...

JAN 04 2006

ARTICLES OF INCORPORATION  
OF A TAX-EXEMPT

FILE NO. 1254011-8

(Arizona Non-Profit Corporation)

1. **Name:** The Name of the Corporation is "Faithful Word Baptist Church".
2. **Purpose:** The purpose for which the corporation is organized is religious, educational, and charitable.
3. **Character of Affairs:** The corporation initially intends to conduct the business of conducting activities in furtherance of the corporation's stated purpose, as described in Article 2 above, which activities may include, without limitation, preaching the gospel, teaching the Bible, holding church services, baptizing converts, and distributing religious materials.
4. No part of the net earning of the corporation shall inure to the benefit of, or be distributable to its members, directors, officers, or other private persons, except that the corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in article 2. No substantial part of the activities of the corporation shall be the carrying on of propaganda, or otherwise attempting to influence legislation, and the corporation shall not participate in, or intervene in (including the publishing or distribution of statements,) any political campaign on behalf of any candidate for public office. Notwithstanding any other provision of these Articles, the corporation shall not carry on any other activities not permitted to be carried on: (a) by a corporation exempt from Federal Income Tax under Section A.R.S. §10-2326 of the Internal Revenue Code of Arizona (or the corresponding provisions of any future United States Internal Revenue Laws).
5. Upon the dissolution of the corporation, the Board of Directors shall, after paying or making provision for the payment of all of the liabilities of the corporation, dispose of all its assets exclusively for the purposes of the corporation in such a manner, or to such organizations organized and operated exclusively for charitable, educational, religious, or scientific purpose as shall at the time qualify as an exempt organization or organizations under Section A.R.S. §10-2326 of the Internal Revenue Code of Arizona (or the corresponding provisions of any future United States Internal Revenue Laws) as the Board of Directors shall determine. Any such assets not disposed of shall be disposed of by the Superior Court of the county in which the principal office of the corporation is then located, exclusively for such purpose or to such organization or organizations, as said Court shall determine, which are organized and operated exclusively for such purpose.
6. The power of indemnification under the Arizona Revised Statutes shall not be denied or limited by the bylaws.

7. **Board of Directors:** The initial board of directors shall consist of one director(s). The name(s) and address(es) of the person(s) who is(are) to serve as the director(s) until the first annual meeting of the members, if a member corporation, or Board of Directors, if the corporation has no members, or until his(her)(their) successor(s) is(are) elected and qualified is(are):

Steven L. Anderson  
2620 W Greenway Rd  
Tempe, AZ 85282

The number of persons to serve on the board of directors thereafter shall be fixed by the Bylaws.

8. **Known Place of Business:** (In Arizona) The street address of the known place of business of the corporation is:

2620 W Greenway Rd  
Tempe, AZ 85282

9. **Statutory Agent:** (In Arizona) The name and address of the statutory agent of the Corporation is:

Steven L. Anderson  
2620 W Greenway Rd  
Tempe, AZ 85282

10. **Incorporators:** The name(s) and address(es) of the incorporator(s) is(are):

Steven L. Anderson  
2620 W Greenway Rd  
Tempe, AZ 85282

All powers, duties and responsibilities of the incorporators shall cease at the time of delivery of these Articles of Incorporation to the Arizona Corporation Commission.

11.  (check this box, if this provision will apply to your corporation.)

**DISCRIMINATION:** The corporation will not practice or permit discrimination on the basis of sex, age, race, national origin, religion, or physical handicap or disability.

12. MEMBERS (Check One)

The corporation  will  will not have members.

13. Perpetual Existence: The duration of this corporation shall be perpetual.

14. Amendments of Articles: Subject to the terms and conditions set forth herein, these Articles of Incorporation may be amended, altered or repealed only by the affirmative vote of a (majority) of votes cast, in person or by proxy, by the members of the corporation then entitled to vote, at any duly held regular or special meeting and upon ten (10) days' prior written notice to all members and, if required by law, after publication in a newspaper of general circulation in Maricopa County, Arizona.

15. Bylaws and Amendments Thereof: Unless otherwise specifically provided for in the Bylaws, the Board of Directors shall have the power, by a majority vote, to make, alter, amend and repeal bylaws for the government of this corporation.

EXECUTED this 4<sup>th</sup> day of January, 2006 by all of the incorporators

Signed: Steven L. Anderson

Steven L. Anderson

[Print Name Here]

[Print Name Here]

PHONE (480) 248-4082 FAX (602) 437-5072

Acceptance of Appointment By Statutory Agent

The undersigned hereby acknowledges and accepts the appointment as statutory agent of the above-named corporation effective this 4<sup>th</sup> day of January, 2006.

Signed: Steven L. Anderson

Steven L. Anderson

[Print Name Here]

[If signing on behalf of a company serving as statutory agent, print company name here]

ARIZONA CORPORATION COMMISSION  
CORPORATIONS DIVISION

Phoenix Address: 1908 West Washington  
Phoenix, Arizona 85007-3225

Tucson Address: 400 West Congress  
Tucson, Arizona 85701-1347

NONPROFIT  
CERTIFICATE OF DISCLOSURE  
A.R.E. Section 10-3202.D.

Faithful Word Baptist Church  
EXACT CORPORATE NAME

- A. Has any person serving either by election or appointment as officer, director, trustee, or incorporator in the corporation:
1. Been convicted of a felony involving a transaction in securities, common bond or contract in any state or federal jurisdiction within the seven-year period immediately preceding the execution of this Certificate?
  2. Been convicted of a felony, the essential elements of which consisted of fraud, misrepresentation, theft by false pretenses, or receipt of stolen or interstate in any state or federal jurisdiction within the seven-year period immediately preceding the execution of this Certificate?
  3. Been or been subject to an injunction, judgment, decree or permanent order of any state or federal court entered within the seven-year period immediately preceding the execution of this Certificate wherein such injunction, judgment, decree or permanent order:
    - (a) involved the violation of fraud or registration provisions of the securities laws of that jurisdiction; or
    - (b) involved the violation of the consumer fraud laws of that jurisdiction; or
    - (c) involved the violation of the contract or contract of trade laws of that jurisdiction?

Yes  No

RECEIVED  
JAN 04 2006

B. IF YES, the following information MUST be attached:

- |                                                                |                                                                                                                                                              |
|----------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1. Full name and prior name(s) used.                           | 6. Social Security number.                                                                                                                                   |
| 2. Full birth name.                                            | 7. The name and description of each corporation or judicial action, date and location, the court and public agency involved and file or case number of case. |
| 3. Present home address.                                       |                                                                                                                                                              |
| 4. Prior addresses (for transactions preceding 7-year period). |                                                                                                                                                              |
| 5. Date and location of birth.                                 |                                                                                                                                                              |

ARIZONA CORP. COMMISSION  
CORPORATIONS DIVISION

- C. Has any person serving either by election or appointment as an officer, director, trustee or incorporator of the corporation, served in any such capacity or held such interest in any other corporation which has been placed in bankruptcy or receivership or had its shares revalued, or substantially diminished by any jurisdiction?

Yes  No

IF YOUR ANSWER TO THE ABOVE QUESTION IS "YES", YOU MUST ATTACH THE FOLLOWING INFORMATION FOR EACH CORPORATION:

- |                                                                                                                                                    |                                                                                                                                                      |
|----------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1. Name and address of the corporation.                                                                                                            | 4. Date of corporate reorganization.                                                                                                                 |
| 2. Full name, including alias and address of each person involved.                                                                                 | 5. A description of the bankruptcy, receivership or shares revaluation, including the date, court or agency and the file or case number of the case. |
| 3. State(s) in which the corporation: <ol style="list-style-type: none"> <li>(a) Was incorporated.</li> <li>(b) Has conducted business.</li> </ol> |                                                                                                                                                      |

D. The fiscal year end adopted by the corporation is December 31

Under penalty of law, the undersigned incorporator/officer declares that we have examined this Certificate, including any attachments, and to the best of our knowledge and belief it is true, correct and complete, and hereby declare as indicated above. THE SIGNATURE(S) MUST BE DATED WITHIN THIRTY (30) DAYS OF THE DELIVERY DATE.

BY [Signature] DATE 1/4/06  
TITLE President

BY \_\_\_\_\_ DATE \_\_\_\_\_  
TITLE \_\_\_\_\_

BY \_\_\_\_\_ DATE \_\_\_\_\_  
TITLE \_\_\_\_\_

BY \_\_\_\_\_ DATE \_\_\_\_\_  
TITLE \_\_\_\_\_

DOMESTIC CORPORATIONS: ALL INCORPORATORS MUST SIGN THE INITIAL CERTIFICATE OF DISCLOSURE. (If more than four incorporators, please attach remaining signatures on a separate sheet of paper.)

If within sixty days, any person becomes an officer, director, or trustee and the person was not included in this disclosure, the corporation must file an AMENDED certificate signed by all incorporators, or if officers have been elected, by a duly authorized officer.

FOREIGN CORPORATIONS: MUST BE SIGNED BY AT LEAST ONE DULY AUTHORIZED OFFICER OF THE CORPORATION.

07/26/2014

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**NEW****Corporate Inquiry**

File Number: -1254011-8

**Check Corporate Status**

Corp. Name: FAITHFUL WORD BAPTIST CHURCH

**Domestic Address**

2620 W GREENWAY ROAD

TEMPE, AZ 85282

**Statutory Agent Information**

Agent Name: STEVEN L ANDERSON

Agent Mailing/Physical Address:

2620 W GREENWAY ROAD

TEMPE, AZ 85282

Agent Status: APPOINTED 01/04/2006

Agent Last Updated: 03/13/2006

**Additional Corporate Information**

Corporation Type: NON-PROFIT

Business Type: RELIGIOUS

Incorporation Date: 01/04/2006

Corporate Life Period: PERPETUAL

Domicile: ARIZONA

County: MARICOPA

Approval Date: 01/04/2006

Original Publish Date: 02/13/2006

**Officer Information**

STEVEN L ANDERSON  
 PRESIDENT/CEO  
 2620 W GREENWAY RD  
 TEMPE, AZ 85282  
**Date of Taking Office:** 04/04/2006  
**Last Updated:** 03/05/2014

### Director Information

STEVEN L ANDERSON  
 DIRECTOR  
 2620 W GREENWAY RD  
 TEMPE, AZ 85282  
**Date of Taking Office:** 04/04/2006  
**Last Updated:** 03/05/2014

### Annual Reports

**Next Annual Report Due:** 04/04/2015

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2013	04	07/29/2013			
2012	04	02/17/2012			
2011	04	07/26/2011			
2010	04	07/13/2010			
2009	04	07/20/2009			
2008	04	04/07/2008			
2007	04	06/26/2007			

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Arizona Corporation Commission  
State of Arizona Public Access System

07/26/2014

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**Corporate Status Inquiry****File Number: -1254011-8****Corp. Name: FAITHFUL WORD BAPTIST CHURCH****This Corporation is in Good Standing**

**This information is provided as a courtesy and does not constitute legally binding information regarding the status of the entity listed above. To obtain an official Certificate indicating that the entity is in good standing click on [Print Certificate](#) and follow printing instructions. To re-print a previously generated Certificate of Good Standing click [Reprint Certificate](#).**

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# The Surrender and Betrayal of the Church

## *The Unholy Union of the Church with the State thru Incorporation and Tax Exemption*

Pastor Sam Adams • Independence Baptist Church • Belleview, Florida

A great and treacherous apostasy has taken place in the churches of America to which most Christians are totally oblivious, but which almost every church in America has fallen prey to. Though the New Testament Church has been called out to be the faithful bride of her one and only husband, the Lord Jesus Christ, she has *betrayed* her espoused head. The Apostle Paul said to the church at Corinth, *“For I am jealous over you with a godly jealousy; for I have espoused you to one husband, that I may present you as a chaste virgin to Christ. But I fear, lest by any means, as the serpent beguiled Eve through his subtilty, so your minds should be corrupted from the simplicity that is in Christ”* (2 Cor. 11:2-3). But sadly, just as Old Testament Israel was unfaithful to her husband and went “whoring” after other gods, so have the churches in America for the most part corrupted themselves, and as the Apostle feared, have indeed been beguiled by the Serpent as was Eve. Like the church at Ephesus they have left their first love, and joined themselves in an adulterous affair with another head, the **civil government**, otherwise known as the **state**, and have thereby been legally neutralized from being the “salt” of our society (Matt. 5:13). This betrayal has taken place by: (1) re-organizing the churches into fictitious **corporations** which by law are created by and therefore *controlled* by the state, and by: (2) entering into a traitorous contract with the government to limit their message and influence in society in exchange for **tax exemption**. Though the Bible clearly teaches that Christ is to be *“head over all things to the church”* (Eph. 1:22), the churches have taken the idolatrous position that the Lord Jesus must share his lordship over his Church with the state; and they are furthermore, except for a few brave souls, refusing to see how great and abominable this sin is, or to repent and correct their error. In this exposé the following facts will be conclusively shown:

### **1. Incorporated “churches” are not and cannot be true New Testament churches, in that:**

- Corporations are created by the state, not by the Lord Jesus;
- Their head and master by law is the state, not the Lord Jesus;
- The Bible cannot be the sole authority for faith and practice in their organization, since their supreme written authority by law is their corporate charter and statute law, not the Bible;
- Their pastors do not have Biblical authority (per Heb. 13:7, 17; etc.) over their flocks but are mere hirelings (John 10:12) under authority of the corporate trustees, *and*:

**2. Tax Exemption** for “not-for-profit” organizations (for corporations, trusts *and* unincorporated associations) under Internal Revenue Code sec. 501(c)3 is a **trap** used by the government to control the churches and **silence** the preachers of America from influencing our government and society, and from crying out against wicked government policies, politics and politicians. For the churches to enter into such a treacherous contract with the state constitutes a grievous, abominable **SIN**. In

fact, for all practical purposes it is a sin very similar to taking the “mark of the beast” (Rev. 13) upon the Church, in **betraying the Lordship of Christ by bowing to the supremacy of the state**.

The civil government has always, from the first century onward, attempted to control and subjugate the Church of the Lord Jesus Christ. The Jewish Sanhedrin asked Peter of his authority to preach and heal in Acts 4:7, *“By what power, or by what name [(i.e., By whose authority)], have ye done this?”* This was essentially the same question they had asked the Lord Jesus in Matt 21:23: *“By what authority doest thou these things? and who gave thee this authority?”* They wanted the disciples to ask them for *their* permission or authority to preach. They may have let them preach *about* Jesus, but only under *their* authority. It has been the same down through the ages, through the days of intense and bloody persecution of the true church by the Roman Caesars and then for many centuries by the Roman Papacy, after the *apostate* church entered into an unholy marriage compact with Roman emperor Constantine in the fourth century. The issue has always been who would control the Church; civil/ecclesiastical government, or the Lord Jesus.

One of the primary reasons God had so blessed America is that under our Constitutional system and Bill of Rights, the Church could for the first time in history function unhindered by the state. Before that time, even in America, most of the 13 colonies had their own state churches, which often persecuted those of dissenting denominations. Patrick Henry’s timeless quote, *“I know not what course other men may take, but as for me, give me liberty or give me death”* was inspired when he witnessed a man being publicly flogged in Culpepper, Virginia, in March of 1775. The man was of one of twelve Baptist preachers jailed for preaching without a license from the state (Episcopal) church. In 1789 there were many delegates to the Constitutional Convention who were still of the belief that the nation must select and support a state church. It was primarily at the insistence of the Baptists of Rhode Island, assisted by Madison and Jefferson of Virginia, that the First Amendment was adopted guaranteeing that no particular denominational sect would be sanctioned by the government. During Madison’s presidency the Episcopal Church sought incorporation through Congress. Madison vetoed the legislation, saying that if the government incorporated the Episcopal Church it would have created a state church. For over a hundred years after the adoption of the Bill of Rights, the Church stood rightly as the “watchdog” over the government, holding government accountable to the Word of God (Ps. 149:5-9). Legislation in Christian America back then had to pass the “pulpit test”; if it wouldn’t preach well from the pulpits it would surely not pass in the legislature. Sadly, those days are now long gone and the churches have in many ways been effectively silenced. They *have* become incorporated, they have acknowledged another lawgiver and another ruler, and thus they have, to their shame, become state churches.

## A CORPORATION CANNOT BE A CHURCH

A true New Testament church *cannot* organize as a corporation, because **a corporation cannot be a true New Testament church**. What exactly is a corporation? Black's Law Dictionary (6th. Ed.) defines a corporation as "*an artificial person or legal entity created by or under the authority of the laws of a state. An association of persons created by statute as a legal entity.*" By law, corporations are created by the **state** and are therefore by law under the state's jurisdiction and control. To affirm this point, in the landmark case of *Hale v. Hinkle*, 201 U.S. 43 (1906), the U.S. Supreme Court made the following very revealing declaration:

*"A corporation is a creature of the state. It is presumed to be incorporated for the benefit of the public. It receives certain special privileges and franchises and holds them subject to the laws of the state and the limitations of its charter. Its powers are limited by law. It can make no contract not authorized by its charter. Its right to act as a corporation are only preserved to it so long as it obeys the laws of its creation. There is a reserved right in the legislature to investigate its contracts and ascertain if it has exceeded its power."* (emphasis added)

It should be **obvious** to every thinking Christian that every statement in the above legal definition of a corporation is diametrically opposed to the Biblical definition of the Church and to the lordship of Christ over His church. Consider these statements one by one: "**A corporation is a creature of the state...**" Our copyright and patent laws are based on the legal maxim that the creator always has ownership and control over his creation. By law whatever the state **creates**, the state **controls**. A New Testament church **cannot** be a creature of the state; Jesus founded the church and said **He** would build **His** church. "**...It is presumed to be incorporated for the benefit of the public...**" The Church exists for the benefit of its members (1 Cor. 12) and its head, the Lord Jesus Christ, **NOT** the public. Jesus promised us that the world (the public) would **HATE** the Church (John 15:18-19). **Corporate** churches must by law exist for the benefit of the public, which is exactly why the IRS says they cannot publicly preach any "propaganda" contrary to established public policy. "**...It receives certain special privileges and franchises...**" (the Church exists and functions as a matter of **right**, not of privilege; by order of the Lord Jesus' commission in Matthew 28:18-20, not by permission from the government) "**and holds them subject to the laws of the state and the limitations of its charter** [(not the Bible)]. **Its powers are limited by law** [(not the Bible)]. **It can make no contract not authorized by its charter** [(not the Bible)]. **Its right to act as a corporation are only preserved to it so long as it obeys the laws of its creation.**" By law the first and **final authority** for the corporation is the corporation's charter (corporate constitution and by-laws) and corporate statute law, not the Bible. "**There is a reserved right in the legislature to investigate its contracts and ascertain if it has exceeded its power.**" Regarding this right, the court also said: "**the right of visitation** [by government] **is for the purpose of**

**control and to see that the corporation keeps within the limits of its powers.**" A corporate church has no privacy in its membership, financial or other business records, which may be ordered at any time to be open to public scrutiny and control. Incorporated churches are therefore informants for the government regarding the finances and contributions of its members. Corporate churches are required to conduct regular business meetings and maintain minutes from those meetings, also open to public scrutiny. Also, by corporate law, all property owned by the corporation is held in trust by the trustees for the **beneficiary** of the trust, which is the state; i.e., the property is ultimately owned by the state. Under corporate law, Biblical church government is turned on its head as the trustees run the corporation on behalf of the **State**, and are **over** the pastor in authority. The church is converted to a **business**, the pastor is reduced to a CEO of the business and is now a mere a hireling (John 10:12).

Consider the glaring contrast between the above quote from the *Hale v. Hinkle* ruling and the 1st Amendment to the Constitution: "**Congress shall make no law respecting the establishment of religion, or prohibiting the free exercise thereof.**" That means Congress can neither **protect** nor **restrict** the Church's activities. While no church member is free to commit any common law crime, Congress has **no jurisdiction** to make **any law** which applies to the Church itself. Conversely, as stated in *Hale v. Hinkle*, corporations cannot exist or function *apart from* statute law! When a church incorporates, it is then seen in the eyes of the law (by the courts) as a **corporation, not a church**. As such, **incorporated churches are not protected under the First Amendment to the Constitution**, but are entities over which the courts and the legislature may take jurisdiction and command to perform according to their orders. That is how the courts can hand down decisions against incorporated churches that *seem* to violate the First Amendment, when actually the First Amendment does not even apply! **Incorporated "churches" have no 1st Amendment rights**; they have willingly given up First Amendment protection in exchange for corporate privileges and government subsidies, just as Jacob's older brother Esau traded his birthright for a mess of pottage. Beyond this, however, and by far the most critical issue, is that the head of every incorporated "church" is the State, not the Lord Jesus.

## TAX EXEMPTION vs. TAX IMMUNITY

As if incorporation itself wasn't bad enough, the incorporated "church" then goes to the state to humbly beg for **tax exemption** as a "Non-Profit Charitable Organization" (see Jer. 2:11, "*but my people have changed their glory for that which doth not profit*"). The true Church, protected under the 1st Amendment, is actually **non-taxable**; it is **immune** from taxation and needs no **exemption**, which is only a privileged exception extended to **taxable** entities at the government's expense. As such, the Supreme Court ruled in the Bob Jones University case that tax exemption for non-profit organizations is a **government subsidy**. Regarding their Supreme Court ruling, Dr. Bob Jones III wrote the following summary (emphasis added), clearly showing that tax exemption is a **trap**:

“From 1971 until 1983 Bob Jones University was in controversy with the IRS over its tax-exempt status. The issue culminated in a 1983 ruling against this institution by the U.S. Supreme Court declaring that since we held views that were contrary to **prevailing federal public policy** we would forfeit our exemption...the court ruled in our case that **tax exemption was a subsidy**...and that religious organizations had to yield their religious beliefs in favor of **‘overriding government interests.’**”

In case you missed it, that quote said tax exemption is a **government subsidy**. What the government *subsidizes*, it also *controls*. Tax Exemption is a **trap**, which has been intentionally baited and sprung by the government to lure and draw the churches *outside* of Constitutional protection, and thereby to control the churches and pulpits of America and prevent them from speaking out against established government policy. To receive tax exemption the corporate “churches” must enter into a treacherous covenant with the IRS to preach **public policy** and remain **silent** on **all issues before the legislature**. This **“new covenant”** for the corporate church, otherwise known as Internal Revenue Code section **501(c)3**, reads as follows:

**Sec. 501.** Exemption from Tax on Corporations, Certain Trusts, etc...

(c). List of Exempt Organizations...

(3). Corporations, and any community chest, fund, or foundation, organized and operated exclusively for religious, charitable, scientific, testing for public safety, literary, or educational purposes or to foster national or international amateur sports competition, or for the prevention of cruelty to children or animals, no part of the net earnings of which inures to the benefit of any private shareholder or individual, no substantial part of the activities of which is carrying on **propaganda** [?] or otherwise attempting to influence legislation (except as otherwise provided in subsection (h)), and which does not participate in, or intervene in, (including the publishing or distributing of statements), any political campaign on behalf of (or in opposition to) any candidate for public office. (emphasis added)

By seeking tax exemption under IRC 501(c)3 the incorporated churches have lumped themselves together with secular and pagan organizations (most of which are allowed to lobby to influence legislation under an exception clause **not offered to churches**; see 501(h)(5)); and have made an agreement with the government not to “carry on propaganda” (not defined in the IR Code, but defined in the BJU case quoted above as speaking out against “prevailing Federal public policy”) or to “attempt to influence legislation.” If an issue such as homosexual rights or child pornography or abortion rights is being considered in Congress, pastors of 501(c)3 incorporated churches are not allowed to tell their people to call their congressmen to voice their views, as that is attempting to influence legislation. They are not allowed to take out ads in the local news media to inform Christians on legislative issues. Technically, IRC 501(c)3 can be

interpreted to completely disallow preachers from even preaching from their own pulpits on political issues. The day will soon come that the “propaganda” forbidden by 501(c)3 will include preaching the Gospel that the only way to heaven is through the Lord Jesus. Actually, under current “hate crime” legislation, that day is already upon us. For preachers to say (as many do when confronted with the issue) that they can make such an agreement without intending to keep it constitutes **fraud**, and is exactly parallel to taking the mark of the beast with their fingers crossed behind their backs. Also, any Christian who believes the Church should be confined to its own four walls and should not influence government or society needs to re-read his Bible, particularly such passages as Matt. 5:13-14, Matt. 28:18 (“all authority in heaven **and in earth**”), Rev. 5:10, Is. 9:6-7, Ps. 2:8-12 and Ps. 149:5-9 which shows that all of God’s saints have the honor of holding kings and nobles accountable to the two-edged sword, the word of God (Heb 4:12). Since Jesus is the “king of kings” then all civil authorities answer to him (Rom 13:6). He is presently working on this earth through His Church, which is to be the salt of the earth.

## THE BIBLE SUBJECTED TO THE TAX CODE

**No incorporated tax-exempt “church” can honestly claim that it is operating under the fundamental doctrine of the Sole Authority of the Scriptures.** Incorporated tax-exempt churches have by their contract not only placed the Bible **under** their corporate charter, but also under the **Internal Revenue Code** in authority. Consider the following quote from the opening statement of the Constitution and By-laws of an independent, fundamental Baptist church in Land O’ Lakes, Florida:

### Section 2 - Purpose

A) This congregation is organized and incorporated as a church **exclusively** for charitable, religious, and educational purposes within the meaning of Section 501(c)3 of the **Internal Revenue Code** of 1986 (or the corresponding provision of any future United States Revenue law)... (emphasis added)

In case you missed it, that said **“exclusively”** within the meaning of the **Internal Revenue Code!** This blatant apostasy and treacherous betrayal is not unique to this church but is fairly common as this very wording has been promoted by the lying deceivers of the CLA, the “Christian Law (*Lie*) Association.” This is an outright betrayal of the blood of the martyrs through the centuries who were tortured and burned at the stake for standing on the sole authority of the scriptures. It is also a betrayal of another of the main distinctive doctrines of the Baptists held throughout history, a doctrine of which modern-day Baptists seem to be sadly ignorant: the doctrine of the Separation of Church and State. (*Note: historically Baptists were the few that believed it is not the Church’s job to control the government, neither is it the government’s job to control the Church. History was dominated from the 4th through the 18th centuries first by the Popes and then by the Protestants enforcing false doctrines by the edge of the sword and persecuting, torturing and murdering the Baptists.*) This is not just a Baptist issue, but Baptists must wake up and see that **any preacher** that pastors an incorporated, 501(c)3 tax-

exempt (state-sponsored) church, and at the same time preaches against worldly attire, worldly music, smoking, or other *personal* compromises is straining at gnats when he has **swallowed a camel** (Matt 23:24). He can preach against the NIV or NASV on behalf of the King James Bible, but his first and final authority is the **IRC** (Internal Revenue Code) and his corporate constitution and by-laws, **not the Bible**. He can *preach* against sexual immorality and adultery, but he has committed **spiritual adultery** by marrying the bride of Christ to another husband. He can *call himself* Baptist, but he has compromised and betrayed both Baptist distinctive doctrines of the *Sole Authority of the Scripture* and the *Separation of Church and State*, and is unworthy of the name **Baptist** and those doctrines for which many thousands of saints courageously and willingly gave their lives.

**NO MAN CAN SERVE TWO MASTERS. Neither can the Church.** Many pastors and churches have awakened and repented of their blatant, willful ignorance and now see that it is **wrong, immoral, idolatrous, unbiblical and sinful** to allow the Church to be organized as a 501(c)3 tax-exempt corporation (or any other similar statutory tax-exempt organization) and are now standing up for the Lordship of Christ over His Church no matter what the cost. The main reason for their conviction is the premise that **Christ alone is the one and only authority over the Church**, as found in Ephesians 1:19-23:

*“And what is the exceeding greatness of his power to us who believe, according to the working of his mighty power, Which he wrought in Christ, when he raised him from the dead, and set him at his own right hand in the heavenly places, Far above all principality, and power, and might, and dominion, and every name that is named, not only in this world, but also in that which is to come: And hath put all things under his feet, and gave him to be the head over all things to the church, Which is his body, the fullness of him that filleth all in all.”*

The central issue concerning church incorporation, based on Ephesians 1:22, (also Matt. 16:18, Col. 1:18, and Eph. 5:23) is that **the Lord Jesus Christ has sole jurisdiction and authority over the Church in all matters**; therefore:

#### **THE CHURCH CANNOT ANSWER TO ANY AUTHORITY OTHER THAN THE LORD JESUS CHRIST.**

Jesus is head over **all things** to the church. That means the civil government has **no authority whatsoever** over the church. To **report to, answer to, or grant authority** over the church to **anyone** other than the Lord Jesus is denial of Ephesians 1:22 and is idolatry. America’s founding fathers understood this, when they wrote in the 1st Amendment to the Constitution, *“Congress shall make no law respecting the establishment of religion, or prohibiting the free exercise thereof.”* Congress has **no jurisdiction to restrict or tax** the Church in any way. As the Supreme Court has stated, *“the power to tax involves the power to destroy.”* Congress does NOT have authority to destroy the

Church through any form of taxation. Congress cannot tax the Church because **the government cannot tax God** or take His tithe. This is why the Church is *non-taxable* and does not need any “exemption.” Even if the 1st Amendment had not been written, if Congress made any law apply to the Church, the Church would be duty-bound to **ignore** the law, because **the State has no authority over the Church**. This principle applies to local government as well as federal. For the Church to go to local government for occupancy permit, marriage license or any other permit or license is to acknowledge another head over the Church. **We cannot take a license from government to do what God commands.** This is why during the 1600’s, John Bunyan, author of *“The Pilgrim’s Progress,”* spent 13 years in jail - at great price to his wife and children - for preaching the gospel without a license from the Anglican state church. This is why Baptist preachers were persecuted in Virginia and other colonies even up until the 1770’s; for preaching the gospel without a license from the state church. 1st century Christians were martyred by Rome **not** because they were Christians, but because they refused to accept Caesar’s lordship and seek *permission* (“licit”) from Caesar to *be* Christians. In going to the government for incorporation and tax exemption, the churches have done what the martyrs refused to do; they have asked the state to *license* the church, and thereby have voluntarily surrendered Jesus’ lordship over the church to the government, *“even denying the Lord that bought them”* (2 Pet 2:1).

**“But they’re not telling me what to preach!”** This is the typical position most preachers take when confronted with this information. They say that when they *are* told what to preach (which in fact they already are), they will simply not honor their contract and will preach what they want to anyway. As stated, accepting tax exemption with this dishonest mindset constitutes fraud, and may even qualify as illegal tax evasion. Far more important than that however, is this fact of eternal consequence: *the issue is not in how strictly the government is enforcing their contract; the issue is the preachers’ idolatrous willingness to give the government jurisdiction over the Church that only belongs to Jesus!* *“Know ye not, that to whom ye yield yourselves servants to obey, his servants ye are to whom ye obey; whether of sin unto death, or of obedience unto righteousness?”* (Rom. 6:16). Again, incorporating a church and applying for tax-exemption involves the **same sin** as taking the mark of the beast; both acts deny the exclusive lordship of Christ by bowing to the supremacy of the state. The church cannot serve two masters. While God “winks” at the sins we commit in ignorance (Ac. 17:30, 1 Tim. 1:13), the pastors of America must now **repent** and free their churches from the wicked covenants they have made with the state, and return their churches to the Lord Jesus. *“Remember therefore from whence thou art fallen, and repent, and do the first works; or else I will come unto thee quickly, and will remove thy candlestick out of his place, except thou repent”* (Rev 2:5). It is time for the Church to be the Church; for the Bible to once again be our sole authority for faith and practice, and for the Lord Jesus Christ to once again be our **only** Lord and Master. Amen.