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Internal Revenue Service
Cincinnati OH 45999-0023

RE: _____ Church Trust, [Name of Trustee] TTEE, EIN [Number]

TO WHOM IT MAY CONCERN:

This letter is written on behalf of _____ Church Trust, EIN [Number] in response to your letter dated _____, 2017 to [Name of Trustee], the trustee, a copy of which is attached hereto.

The only information you had from the SS-4 may not have been sufficient to explain the _____ Church Trust. The Form was filled out according to Page 2, "**Do I Need an EIN?**," of Form SS-4. On the line "Opened a bank account," the second column reads, "Needs and EIN for banking purposes only." The third line reads "Complete lines 1-5b, 7a-b (if applicable), 8a, 8b-c (if applicable), 9a, 9b (if applicable), 10, and 18.

Accordingly, Mr. [Name of Trustee] filled out lines 1, 3, 4a, 4b, 7a and b, 8a, 9a, 10, and 18. Lines 2 and 5a and 5b were inapplicable.

Mr. [Name of Trustee] also mistakenly filled in line 6, "County or state where principle business is located." This was in error since the trust is not a business of legal entity as explained below.

Mr. [Name of Trustee] put his Social Security Number in line 7b.

He did not fill in lines 8b-c because line 8a was correctly checked "No."

He correctly filled in Line 9a, "To hold funds in trust, managed by trustee."

Line 9b was appropriately left blank, NA.

Line 10 was filled in "To hold funds in trust." Line 18 was checked "No." He had never before applied for an EIN.

Line 18 was correctly checked "No."

Perhaps his incorrectly filling in line 6 wrongly indicated that the trust represented a business. That is inaccurate. It is not a business. It is a simple trust, a fiduciary relationship with property only. This is clearly reflected in executed trust documents: "RESOLUTION TO ADOPT THE _____ CHURCH TRUST," and the "DECLARATION OF TRUST" which established the _____ Church Trust.

The documents make clear that _____ Church, the trustor, is not a legal entity and that all tithes, offerings and gifts to the Lord Jesus Christ given by the members of the Church will be held in trust, by _____ Church Trust, managed by trustee [Name of Trustee], for the benefit of the true, equitable, and beneficial owner of the trust estate, the Lord Jesus Christ. [Name of Trustee], as trustee, is the legal owner of the trust estate, and he has a fiduciary duty to manage all assets in the trust estate, not for himself, but solely for the benefit of the true owner.

Neither the trust nor the church have claimed 26 United States Code § 501(c)(3) or § 508 status. The church remains a non-legal entity as does the trust. The church is not a corporation or business entity of any kind. The trust is a simple trust meant to hold property and funds only for the benefit of the true owner of all things, according to the Bible based beliefs of the members of the church.

Neither the trust nor the church make any profit. If the church made a profit, it would be a business. The church has no income whatsoever. All the trust estate is held for the benefit of the Lord Jesus Christ, for religious purposes in accordance with New Testament principles. The church is not the legal owner of the trust estate or anything in the trust estate.

_____ Church members give to the trust estate. No member is forced to give to the trust estate. Every member chooses whether to give to the trust estate. When a member gives to the trust estate, he loses all ownership, right, and title to the funds and assets he has given to the estate, to God. The trustee has a fiduciary duty to use trust estate for God: for helping others, for paying for a meetinghouse, and for other purposes in accord with principles in the Bible. In the event the trust becomes inactive, all the trust estate must be disposed of for the benefit of the Lord Jesus Christ; that is, none of the estate is to revert to the trustor or go to any private individual.

A comparison of the _____ Church Trust as reflected in the documents establishing the trust with the Instructions for Form 1041 and Form 1041 makes clear that Form 1041 filing is not

required for the _____ Church Trust, which is a non-legal entity meant to create a fiduciary relationship with property which can in no way be analogized to a trust for which Form 1041 is to be applied.

The EIN was acquired for banking purposes only, to hold the funds of the trust estate. _____ Church is not a cult which is trying to undermine the legitimate authority of the United States Government or any of the agencies of the United States government, including the IRS.

The church honors the United States; and the members, having come here from nations which do not accord the freedoms guaranteed by the laws and Constitution of the United States and those of the respective states, are thankful to be accepted as citizens of this great nation.

The Church is open about everything they do. As explained in the trust documents, the church is honoring the freedoms guaranteed by the First Amendment to the United States Constitution, corresponding state constitutional provisions, those in the colonies and the early Republic who fought and sacrificed greatly for religious freedom.

Should you have any questions or wish to discuss this further, please feel free to call me at 512-785-8445. May the Lord bless and keep you this Holiday season.

Respectfully yours,

Jerald Finney

cc: _____ Church Trust, [Name of Trustee] TTEE, [Address].

Enclosure: Copy of "IRS letter dated _____, 2017 to [Name of Trustee], the trustee of the _____ Church Trust."