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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, [Name of Trustee] TTEE, EIN [Number] in response to your recent letter to _____ Church Trust, [Name of Trustee] TTEE, [Address], a copy of which is attached hereto.

The information you had from the completed SS-4, in accord with the Form SS-4 instructions for opening a bank account for banking purposes only, indicated that the trust was applying for an EIN number banking purposes only, "To hold God's money in trust" (See Line 10 on which is checked "Banking purpose (specify purpose)" with the notation "To hold God's money in 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 column 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. Line 2 was inapplicable since the _____ Church Trust was not a business.

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 checked "Other" in Line 9a and printed beside "Other" "To hold tithes and offerings and gifts to God in trust."

Line 9b was appropriately left blank, NA.

On line 10 “Banking purpose (specify purpose)” was checked and in the following blank was printed, “To hold God’s money in trust.”

The notation “NA” was made on lines 6, 8b, 8c, 9b, 11, 13, 14, 15, 17.

Lines 12 was left blank. Nothing was checked on line 16.

Line 18 was checked “No” [He had never before applied for an EIN.].

The _____ Church Trust is not a business. It is a common law trust, a fiduciary relationship with property only. _____ Church executed a “DECLARATION OF TRUST” which established the _____ Church Trust.

_____ Church trust 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. Mr. [Name of Trustee], as trustee of the trust estate, has a fiduciary duty to manage all assets in the trust estate solely for the benefit of the true owner or beneficiary, the Lord Jesus Christ, according to Bible principles.

Neither the trust nor the church have claimed 26 United States Code § 501(c)(3) or § 508 status. The trust is not a legal entity such as a corporation, a charitable trust, a business trust or a business entity of any kind. The trust is a common law trust meant to hold property and funds exclusively 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. The church members give to the trust estate; that is, to the Lord Jesus Christ. All the trust estate is held for the benefit of the Lord Jesus Christ, for religious purposes in accordance with New Testament principles.

No member of _____ Church is forced to give to the trust estate. Every member chooses whether to give to the trust estate. The trustee has a fiduciary duty to use the trust estate for God: for helping others, for paying for a meetinghouse, and for other purposes in accord with principles in the Bible.

A comparison of the _____ Church 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 are thankful to be citizens of this great nation.

The Church is open about everything they do. The church is honoring the freedoms guaranteed by the First Amendment to the United States Constitution, corresponding state constitutional provisions, and 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.

Respectfully yours,

Jerald Finney

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

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