

Jerald C. Finney

Attorney at Law

801 Elgin Street

Amarillo, Texas

Phone: 512-785-8445

E-mail: gerald.finney@sbcglobal.net or gerald.c.finney@gmail.com

[Enter date before printing and mailing]

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 letter to _____ Church Trust, [Name of Trustee] TTEE, [Address], a copy of which is attached hereto.

Mr. [Name of Trustee] did not keep a copy of the SS-4 Form which he submitted in order to obtain an EIN. He may not have properly filled out the Form. If not, the Form should have been filled out “for banking purposes only,” according to the directives on Page 2 of Form SS-4, “**Do I Need an EIN?**” 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.” Mr. [Name of Trustee], as Trustee of _____ Church Trust, intended to open a bank account “for banking purposes only.” The EIN was acquired for banking purposes only, to hold the funds of the _____ Church Trust Estate.

Perhaps Mr. [Name of Trustee] incorrectly filled in lines on the form wrongly indicating that _____ Church Trust was a Business or a Charitable Trust. If so, that was inaccurate. Neither the Church nor the Trust is a Business Trust, Charitable Trust, or any kind of trust organization under civil law. _____ Church Trust is a simple or common law 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.

_____ Church, as Trustor, established the _____ Church Trust, a common law trust. The church did not organize as a Charitable or Business Trust or any other

type of organization which is the creation of civil law. The Trust is not under Charitable Trust Law, Business Trust Law, or any law of civil government other than the First Amendment to the United States Constitution and corresponding provisions of the Bill of Rights of the Nebraska Constitution. The church established a trust relationship with property. As you know, property includes real and/or personal property, and personal property includes money and bank accounts.

The documents establishing the Trust 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 in the _____ 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, is the legal owner of the Trust Estate; and, as Trustee, 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 of the Trust Estate.

Neither the _____ Church Trust nor _____ 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 charitable trust, business trust, corporation, or business entity of any kind. The Trust is a common law trust meant to hold property 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 _____ Church Trust nor _____ Church make any profit or have employees. The Church and the Trust have 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 freely 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, none of the Trust 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.

_____ 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. _____ Church honors the United States and the members are thankful to be citizens of this great nation.

_____ Church is open about everything they do. As explained in the Trust documents, the Church is honoring the religious freedoms guaranteed by the First Amendment to the United States Constitution, corresponding Nebraska constitutional provisions, and those people 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."