



Churches Under Christ Newsletter

July 1, 2020

The Newsletter for Churches who choose to glorify God by remaining under the sole authority of the Lord Jesus Christ; as opposed to those churches who choose to place themselves under the authority of man through incorporation (corporation sole or aggregate), Internal Revenue Code § 501(c)(3) or § 508(c)(1)(A) tax exempt status, charitable or business trust, etc.

- Matthew 16:18 “And I say also unto thee, That thou art Peter, and upon this rock **I** will build **my** church; and the gates of hell shall not prevail against it.”
- Ephesians 1:22 “And hath put all things under his feet, and gave **him to be the head over all things to the church.**”
- Acts 5:29 “Then Peter and the other apostles answered and said, We ought to obey God rather than men.” [A church in America can organize so as to glorify both God and man without persecution because of the highest law of the land concerning church state relationship: the First Amendment to the United States Constitution. That alone cancels the false Romans 13 argument given by many churches for betraying God through incorporation, 501(c)(3), 508(c)(1)(A) or other “legal” status which places a church under man’s laws.

When viewing this Newsletter online, left click the name of the article, book, or website address to go directly to it.
Feel free to give me a call at 512-785-8445 if you cannot access a resource in the Newsletter.

A BRIEF REVIEW OF SOME DEVELOPMENTS AND ACTIVITIES DURING JUNE 2020

[To listen to the 501\(c\)\(3\) Song, click here](#)

Activities of the Month for June 2020

Helping a new church plant organize as a “Church under Christ” totally outside the authority of civil government. This church will be made up of members leaving an established church. The members who are planting the new church tried unsuccessfully for a year or more to persuade the church leaders to reject the government’s authority

over the church. The new church plant has carefully followed the ministry procedures. They will execute documents establishing a "Bible" trust as soon as everyone has moved to their new location.

The ministry is also working with two other churches who wish to reorganize so as to be totally under the Lord Jesus Christ.

Below are some other ministry activities during June 2020. The ministry worked on the website, responded to some other calls and e-mails not included below, etc.

June 2, 2020 _____ .com To: Jerald Finney Tue, Jun 2 at 1:03 AM

Brother Finney

I thought about you today, there is this ministry that I listen to on you tube and today he did he was a 501c3. And I thought about you immediately and I thought about sending them your website and info. I will appeal to them and pray they contact you. The man's name is _____.

Thank you

_____ ; [Phone No.]

Jerald Finney gerald.finney@sbcglobal.net _____ Tue, Jun 2 at 6:44 PM

Thanks, _____. It is a blessing to hear from you. You are a real soldier for the cross. In Christ, Bro. Finney.

[In reply to question] June 9, 2020 Email to [Pastor of a Church under Christ which established a common law trust]:

Dear Pastor _____ and Brother _____,

I trust all is going well with the bank account and EIN ["For banking purposes only"]. In case you did not find the fax no. for the EIN, you can refer to the Instructions for Form SS-4 for that and other details Those instructions are at:

<https://www.irs.gov/pub/irs-pdf/iss4.pdf>

See pages 1-2 for filing by fax. Fax to:

Internal Revenue Service

Attn: EIN Operation

Cincinnati, OH 45999

Fax: 855-641-6935

...

God bless.

Do not hesitate to contact me for any reason.

Brother Jerald

On Tuesday, June 9, 2020, 09:23:15 PM CDT, _____ .com> wrote:

Hi Jerald, hope you & yours are well. This is _____, Associate Pastor at _____ (i.e. serving under Christ & Pastor _____). I thoroughly enjoyed talking with you today. Thanks for being generous with your time. I have a _____ email address but honestly I don't know to use it yet which will be remedied next week. For now however please forward information, documents, etc. to this email address and/or _____ and it will be forwarded to me. I will not be able to start reviewing the documents/info. until

Monday June 15th. After I get a handle on what's sent, I will call you. Looking forward to talking again next week.
Take care

cell: _____
...

Jerald Finney gerald.finney@sbcglobal.net To: _____ Wed, Jun 10 at 10:24 PM

Dear _____,

Our talk was a great blessing to me. I will probably get the initial mailing out tomorrow. I may be out of town next week. I do not know which days. ... We can set up a time after you review the docs. God bless.

Jerald Finney

[NOTE. I EMAILED THE INITIAL MAILING]

This was a continuation from last month:

Dissolving a 501 c 3 corporation

_____.com To: gerald.finney@sbcglobal.net Mon, May 25 at 1:27 AM

Brother Finney,

I am doing some initial research with my pastor on what it would take to dissolve our church corporation, so that we could submit our church to the Lord as he intended. We are a small church in [] _____ County and hold [real estate listed] and a checking and savings account. The original articles of incorporation are....

I have been perusing the biblical law center website and your jeraldfinney.com website. I could only glean in one essay that a 501 c 3 could not dissolve it's property without giving it to another 501 c 3 entity. Our church constitution/bylaws state.

...

This is just a preliminary question and after hear back from you. I'll report back to my pastor and advise him of how your ministry works and the questionnaire process that we would have to answer for you.

...

Looking forward to hearing from you.

Best Regards,

Jerald Finney gerald.finney@sbcglobal.net To: _____ Mon, May 25 at 9:48 PM

Dear Bro. _____,

...

Good to hear that you are assembling again

God bless.

Brother Finney

May 28, 2020 Conference call with Bro. _____ and his pastor, _____; ... They recognize the need to educate the church members first, etc. We talked for some time.

_____.com To: Jerald Finney Cc: _____ Fri, May 29 at 5:25 PM Re: Dissolving a 501 c 3 corporation

...

Jerald Finney gerald.finney@sbcglobal.net To: Tue _____, Jun 9 at 3:11 PM

Dear Brother _____,

I have reviewed and copied and pasted the docs below. When would be a good time to talk? God bless.
Brother Jerald

June 11, 2020 Talked w/Bro. _____ and Pastor _____. Discussed ... law on transferring property, trust, etc. The first step they proposed, and I agree, is educating the church body.

On Thursday, June 25, 2020, 12:17:13 AM CDT, _____ .com> wrote:

Hi Jerald,

I thought you might be interested in reading the letter I wrote to the rolled members of our church to begin the education process.

I pray it will be received well and that the Lord's will be done.

Anyhow, if it is received well, we will definitely have a gathering to discuss it further.

I think the most difficult circumstance will be educating our county assessor's office prior to dissolving, if that happens.

...

I read my letter to my family today and explained what it meant. My ____ and [young sons] seemed very convicted by the scripture references. Thanks for doing so much work on God Betrayed. It has been an invaluable resource. I have the PDF version but just ordered the paperback from Amazon the other day.

Best Regards,

Jerald Finney jerald.finney@sbcglobal.net To: _____ Thu, Jun 25 at 9:49 PM

Dear Bro. _____,

Excellent letter! God bless you for your great love for our Lord.

Keep in mind that

You are on the prayer list of Charity Baptist Tabernacle (the church I am a member of) here in Amarillo TX.

Feel free to call, email, or contact me in any way at any time and for any reason.

Brother Jerald

Jerald Finney jerald.finney@sbcglobal.net To: _____ Thu, Jun 25 at 10:09 PM

Dear Bro. _____,

Your observation that they may _____ could be accurate. We can pray that that will happen should you decide to go forward. Should they balk, we can consider an option - Also, as we discussed, you can also talk to your county assessor in advance. Of course, we will examine the property tax exemption law in more detail before you approach the assessor. As we know, the education process is just the beginning, and nothing need be done in haste.

For His Glory,

Brother Jerald

June 10, 2020 Call from Pastor _____. They are moving church to SC. He introduced me to _____ MA, LPC cell: _____. Bro. _____ will be working with me. We talked for some time.

June 11, 2020 Prepared and emailed initial mailing to _____.

_____ .info To: jerald.finney@sbcglobal.net Wed, Jun 17 at 6:42 PM

Hi Jerald, hope you're well. Enclosed is my _____ email address. Please send all correspondence to this address and cc: _____ until such time as she instructs otherwise.... Thanks for your help. I received the documents you sent me and am completing Questionnaire 1. I will complete it as soon as possible and send it back to you with the aim of talking to you early next week. Thanks Jerald, take care.

From: _____ .com **Date:** Mon, Jun 15, 2020 at 3:52 PM **Subject:** Weblog title "we want out of our 501(c)3"

Subject: we want out of our 501(c)3

Message Body:

How do we go about doing that?

Jerald Finney jerald.finney@sbcglobal.net To: _____ .com **Thu, Jun 25 at 8:53 PM**

Dear _____,

This ministry helps *churches* who wish to be under the authority of the Lord Jesus Christ and Him as opposed to churches which are under the authority of civil government (legal entities such as corporations, charitable trusts, unincorporated associations, 501c3 or 508c1A tax exempt religious organizations, etc.).

If you are inquiring on behalf of a church, you may go to the following webpage for guidance on how this ministry can be of help: [Need Help?](#)

...

God bless.

Jerald

From: _____ .com **Date:** Thu, Jun 18, 2020 at 10:37 AM **Subject:** Weblog title

Subject: Unregistered ministry

Hi, my name is _____. My husband & I are evangelists here in the states & short-term missionaries.

We do not want to become incorporated or get a 501c3 tax exempt status - (no government control).

But, we don't know how to set up everything legally, as far as donations given to us to support our ministry.

Can you provide us assistance?

Thank you for your time, _____

June 16, 2020 Jerald Finney jerald.finney@sbcglobal.net _____ Thu, Jun 18 at 12:14 PM

Dear Mrs. _____:

This ministry helps churches, not stand alone ministries outside the authority of a local church under Christ, organize according to the principles in the New Testament. That said, I will give you a nutshell answer to your question.

You do not want to organize "legally" (i.e., as an incorporation or 501(c)(3) or 508(c)(1)(A) tax exempt organization under man's law.

But then again, you want to organize legally some other way. There are various other ways to organize legally: as a business (sole proprietorship, LLC, etc.), as a charitable trust, as a business trust, as an unincorporated association, etc.

However, the only way for a "ministry" to get tax exempt status is to apply for 501(c)(3) status. Churches are automatically exempt and may also claim 508(c)(1)(A) status, but that puts them in the same position as 501(c)(3) status. See, [Church Internal Revenue Code § 508\(c\)\(1\)\(A\) Tax Exempt Status..](#)

I hope that helps.

For His Glory,

Brother Jerald Finney

_____ .com To: Jerald Finney Thu, Jun 18 at 12:18 PM

Thank you, Mr. Finney. I don't want organize at all. I simply want to know how to handle the donations that people give to our ministry. I don't want to do anything wrong concerning the money.

Thank you

Jerald Finney jerald.finney@sbcglobal.net To: _____ Thu, Jun 18 at 12:26 PM

Dear Mrs. _____,

You may wish to consult a CPA to verify what I say. Anyone can give gifts to anyone, as long as the IRS will classify them as "gifts." The IRS Code allows up to a certain amount of gift to a person (and I assume to a "ministry") each year without any tax consequences. However, the giver may not deduct the gift on their income tax return unless the "ministry" or organization is tax exempt under 501(c)(3).

In Christ

Jerald Finney

_____.com To: Jerald Finney Thu, Jun 18 at 12:28 PM

Thank you, Mr. Finney. We appreciate your time & knowledge.
Have a great day!

From: _____ Date: Thu, Jun 25, 2020 at 5:39 PM

Subject: Weblog title "getting out of a 501 c3"

What info can you give me in taking our church out of the 501 c3
Thank You

Jerald Finney jerald.finney@sbcglobal.net _____ Thu, Jun 25 at 8:09 PM

Dear Mr. _____,

See the following website for information on church corporate, 501c3, or legal status of any kind.

[Churches under Christ: Church organization according to Bible doctrine and the First Amendment](#)

Feel free to give me a call for any reason.

For His Glory,

Jerald Finney

June 25 through present: Initial email on June 25 from a Pastor who has been "fathering" house churches. He has been educating himself on the "Churches under Christ" website.

Jerald Finney jerald.finney@sbcglobal.net To: _____ Thu, Jun 25 at 8:22 PM

Dear Mr. _____,

The process the ministry has established to help churches is explained on the following webpage: [Need Help?](#)

After reading the above webpage, if you wish to begin the process, please call or email me. ...

God bless.

Brother Jerald Finney

Since that time, we have continued to correspond. I will prepare a special Questionnaire for him to fill out to see if the ministry can be of help.

From: _____ Date: Sat, Jun 27, 2020 at 9:43 PM Subject: Weblog title "501c3"

We are a very small congregation in _____. We became a 501c3 in 2014 and want to get out of it but don't know how to do that. Can you help?

Thank you.

Jerald Finney gerald.finney@sbcglobal.net _____ Sun, Jun 28 at 6:26 PM

Dear _____,

Please have your pastor contact me to discuss your situation and how we may help.

The following webpage may be of help to you. It lays out the basic procedures used by this ministry:

<https://geraldfinney.com/>

For His Glory,

Brother Jerald Finney

June 29, 2020 Call from _____ in Colorado. Member of a small unregistered Baptist Russian church. They want to open a bank account. The church owns no real estate. They are renting a meeting place from another church with only 20 members. He wants to start the process to keep the church totally under Christ. I sent him links to the website which give the ministry procedures. He called me on June 30 and wants me to send the initial mailing.

May 25, 2020 Text from Bro. _____. We then talked over the phone. He had contacted me about a year ago, and I sent him link to online materials. He and other members are ready to do the DOT. He said they have been unsuccessfully trying to get the lead pastor and others to agree to get out of corp. 501c3 status. As a result, several families decided to peacefully withdraw and plant another church....

May 30, 2020 Emailed him the first mailing (initial letter; Policies, Procedures, and Guidelines; and Questionnaire 1).

June 1, 2020 Received Questionnaire 1 from _____. Downloaded, printed out, and reviewed it.

June 2, 2020 Called Pastor _____ to discuss Questionnaire 1. Left VM.

June 9, 2020 Sent Questionnaire 2 and received completed Questionnaire 2 back from Pastor _____.

June 9, 2020 Discussed completed Questionnaire 1 with Pastor _____ and emailed him Questionnaire 2.

June 9, 2020 Received back completed Questionnaire 2.

June 11, 2020 Called Pastor _____. Left VM. He called me back. We went over Questionnaire 2. Now time to start drafting the docs.

June 15, 2020 Drafted and emailed docs to Pastor _____.

Jerald Finney <gerald.finney@sbcglobal.net>To: _____ Thu, Jun 18 at 12:35 PM

Great! I will be looking forward to what the Lord is going to do as you seek to please Him in this matter. Don't forget that you can contact me at any time for any reason. Bro. Jerald

On Jun 15, 2020, 7:12 PM, Jerald Finney <gerald.finney@sbcglobal.net> wrote:

Dear Brother _____,

Attached are the following:

- Suggestions for executing docs (Please read carefully)
- Cover Sheet for docs
- Resolution to Adopt the DOT
- DOT
- Appendix

For His Glory,

Brother Jerald Finney

_____ **To: gerald.finney@sbcglobal.net Wed, Jun 17 at 5:27 PM**

Hello, brother Jerald, thank you for the documents for executing Declaration of Trust, which you sent me. I will review them and send to other brothers. When we will have it done, I will send you copies.

Right now I have just one more question, it's how do we get EIN for banking purposes only. I would appreciate any explanation about that.

Thank you again for all you do. May God bless you, and your church and ministry abundantly.
Sincerely, _____

June 29, 2020 Call from _____. He asked how the trustee will get a bank account once the docs are executed. I explained the basics of how to open a trust bank account, getting an EIN for banking purposes only, the SS-4 and Instructions, etc. Told him that when the time comes I will go over it all with him, that he will need to send me the completed SS-4 Form before submitting it so I can double check that it is filled out correctly, etc.

June 29, 2020 Call from _____ in Pennsylvania. He serves on the board of a couple of ministries. He has been researching 501c3 and looking into how he can get the organizations out of 501c3. I returned his call, but he was busy. He will not be able to discuss this until July 1.

Basics of the love story between Christ and His churches, and the common law Bible trust and false reasons for church legal entity status (1-5):

1. [Christ and His Local Visible Churches: A Love Story](#)
2. [One Church Under God](#)
3. [Common Law Bible Trust Explained - Resources](#)
4. [Bible Basics - The Trust Relationship of Churches under Christ](#)
5. [False Reasons of "Christian" Lawyers and Pastors for Corporate, 501\(c\)\(3\) Status or Legal Status of Any Kind](#)

How a church can establish a common law (Bible) trust (5-10):

6. [Need Help?](#)
 7. [Initial Mailing](#)
 8. [Policies, Procedures, and Guidelines of the Churches Under Christ Ministry](#)
 9. [Questionnaire 1](#)
 10. [Questionnaire 2](#)
 11. [Documents Used To Establish a Church under Christ and Christ alone](#)
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Featured Sermons, Essays, and Books

Featured Study: [*The Most Important Thing: Loving God or Winning Souls?*](#)

Featured publications:

- [Why Understanding and Applying Church and State Law Is Important for Believers and Churches](#)
- [Obtaining a Church Common Law Trust Employee Identification Number "For Banking Purposes Only"](#)
- [Stewards of the Mystery of the Church and Arguments by Believers and Others To Support Unholy Union of Church and State](#)

Links to short teachings on questions important to churches under Christ: [Short Answers to Some Important Questions.](#)

Books by Jerald Finney are free online in PDF, online form, and Kindle, and may be ordered. Go to the [free online, PDF and order page for books by Jerald Finney.](#)

[Churches Under Christ Ministry Website](#)
[Biblical Law Center Website](#)

PLEASE DO NOT HESITATE TO CONTACT US FOR ANY REASON. YOUR COMMENTS, SUGGESTIONS, ENCOURAGEMENT, AND CONSTRUCTIVE CRITICISM ARE GREATLY APPRECIATED.

For the Glory of God,
Brother Jerald Finney
512-785-8445

E-mail: gerald.finney@sbcglobal.net