

# Churches Under Christ Newsletter

September 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 or for any reason.

# Churches Under Christ Ministry Website: jeraldfinney.com To listen to the 501(c)(3) Song:

https://www.youtube.com/watch?v=20b135YjeUU&feature=youtu.be

Biblical Law Center Websit: <a href="http://biblicallawcenter.com/">http://biblicallawcenter.com/</a>

#### **Short Answers to Some Important Questions**

(https://jeraldfinney.com/2018/12/07/short-course-important-questions-answered/).

Questions such as "What Does Church, Inc. Mean?," "Who Is Head of the Incorporated Church?," "What is 501(3)?," Etc.

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# 1. A BRIEF REVIEW OF SOME DEVELOPMENTS AND ACTIVITIES DURING AUGUST 2020

(For a more complete report on ministry activities, see the Activity Log at the end. Of course, the most trivial matters are not included here or in the log at the end.)

August 3: Inquiry: Do you have any information on 501c3 and how it is from Baal? My Response: Thank you Go to the pages on 501c3 linked to at: https://jeraldfinney.com/god-betrayed/books/god-betrayedseparation-of-church-and-state-the-biblical-principles-and-the-american-application/online-version-of-the-book-god-betrayed/church-legal-issues-from-a-biblical-perspective-e-g-church-incorporation-and-501c3/. For a complete study go to: <a href="https://jeraldfinney.com/god-betrayed/books/god-betrayedseparation-of-church-and-state-the-biblical-principles-and-the-american-application/">https://jeraldfinney.com/god-betrayed/books/god-betrayedseparation-of-church-and-state-the-biblical-principles-and-the-american-application/</a>

August 3: Called Pastor \_\_\_\_\_\_ in PA. He had been trying to get with me since last month. We talked for some time. He had street preaching questions. Has been cited for harassment. He knows about the case in Mich. & Westborough Baptist case. Told him to get copies of both cases and present to the prosecutor, etc. .... Also talked about setting up trust. He now holds a separate bank account in his name used exclusively for tithes, offerings, etc. They rent a space. Wants me to send initial mailing. Already have him on the email list. August 17: The pastor contacted me and said he wants to get started on organizing a trust. I emailed him the initial mailing on August 21. He returned the completed Questionnaire 1 on August 29 and I emailed him Questionnaire 2 on September 1.

August 3: Worked with a trustee on getting an EIN "for banking purposes only." It is OK to do so. See, **Obtaining a Church Common Law Trust Employee Identification Number "For Banking Purposes Only** (<a href="https://jeraldfinney.com/2020/03/17/obtaining-a-common-law-trust-employee-identification-number-for-banking-purposes-only/)."

Aug 3: Inquiry and my reply concerning approaching the pastor and church about church 501(c)(3) status.

August 3 through this date: Working with a church which has considerable property. The church is incorporated and 501(c)(3). They meet with the church and everyone agreed that they want to come out of the corporate 501(c)(3) status and establish a trust. They have looked at corporate dissolution and many other matters. They are researching state law on the matter. They have already completed Questionnaires 1 and 2. The whole process may take some time.
August 3: Received Questionnaire 1 sent a pastor on June 1. Today, I called the person in the church I have been working with. They still intend to proceed with establishing the trust and will get back with me. There is no great hurry, since they are essentially properly organized. The church owns no property, etc.
August 4: Call from Bro in The church he pastors established a trust several years ago. He is in the process of doing his Social Security, although he is going to still keep preaching. He is going to file for Social Security (at 62), although he will still get gifts from the church. He opted out of Social Security program when he became a pastor. He never paid social security as a pastor, but did in his secular job.
August 5-13: Worked with a Trustee in opening a trust bank account.
August 3: Received mail from Bro – letter from IRS stating that they received his letter of March 19, 2020 to resolve his account. Then it stated that "Because you are a church, you are considered tax exempt." The letter was addressed to in his capacity as pastor of church, not to him as trustee of trust. etc. [See hard file for letter]. Of course the letter of March 19 was sent by me [green card showing they received it in file]. That letter explained why Form 1041 was not applicable to this type of trust. Talked to Bro Recommended that no need to reply to letter was necessary; the IRS letter had no effect. A church is not bound by § 508(c)(1)(A) to "tax exempt" as opposed to the First Amendment "non-taxable" status of a church which is under Christ and Him alone.
Aug 6:  Received the following question via email: "Hello, I listen to Mark Taylor often and am trying to understand the 501c3. What questions do I ask my local church to see if they're apart of the 501c3?" Ny reply: "Ask them if the church is tax exempt under either 501(c)(3) or 508(c)(1)(A). Both violate New Testament Church organizational principles. If you would like to be on the ministry mailing list, please reply to this email."
Aug 8: Email inquiry: I recently applied for Unincorporated Association status with the IRS and received acceptance. One of the questions on the 1023EZ application was: "Do you or will you conduct activities or provide grants or other assistance to individual(s) or organization(s) outside the United States?" to which I answered No.  The fact is, it is quite possible that the answer should have been Yes.  There is a licensed minister in [A country in Africa] (whom I have vetted) who discovered my website, org, and asked if he could use some of my material for his ongoing training of pastors. We agreed that he would use my [Name of handbook]. At my suggestion, he translated the Handbook in two languages.  Also at my suggestion, [My organization] has been sending him donations for the printing of the Handbook into

those languages for distribution among his pastors-in-training. (I have received copies of the Handbook and can tell that they truly are the Handbook by the layout of the text.)

Here's the issue: I would like to continue sending donations for Handbook printing, but in a manner that is above board with the IRS - yet I answered No to the question.

Please advise as to how to proceed. Is my No legally acceptable, or should I have answered Yes? If the latter, do you think this is a matter I should personally resolve with the IRS, and if so, please advise as to the best way. If you think it would be best for sbcglobal to handle it, please advise.

On a related matter, I have a very small handful of donors, have no legal or bookkeeping expertise, and can hardly afford to pay for the same. Is there a Christian organization that you can recommend whose non-profit cover I might come under that can handle these things for me? Or how about receiving some protected status in the unregistered church movement if such status exists?

I would truly appreciate your input on these matters. Sincerely,

Aug 8: My reply: Dear Mr. \_\_\_\_\_, This ministry helps *churches* who wish to honor and glorify God by following His guidelines for church organization; i.e., by remaining non-legal entities as opposed to corporations, unincorporated associations, charitable trusts, 501c3 or 508c1a tax exempt organizations, etc. Therefore, we cannot be of help to you for two reasons: one, you are not a church; and. two, your organization is a legal, not a spiritual, entity. I suggest you contact a secular or "Christian" lawyer who does not believe and understand the Bible and practice Bible principles.

**August 9:** Email inquiry: I'm having trouble envisioning how things would operate before and after the disassociation with a 501c3.

I have the following questions related to going from a 501c3 Christian church congregation (where one physically attends) / Christian ministry organization (publish books, provide conferences/discipleship trainings) to a non-501c3 church congregation / Christian ministry organization:

- 1. Would the financial matters still more or less run the same way in terms of tax donation write-offs, purchasing property, renting facilities through a trust? If not, how would it work moving forward?
- 2. What if there is a legitimate need to litigate (as a last resort) against another Christian organization for libelous, false slander?

Note: I am from a Christian background in which prior accusations of being a cult in America have led to Christian persecution, such as imprisonment and death in other countries.

- 3. What if there is a young people's (youth) conference and a young person dies accidentally (e.g. accidental drowning or car accident) and the parents decide to sue the church or a church member? Will parental approval waivers still be allowed?
- 4. How would property taxes work?
- 5. Will a trust still allow churches to rent and purchase properties?

Note: In the New Testament, besides the aspect of the church life that is house to house; there are also large gatherings involved; such as weekly Lord's Day gatherings when the whole church comes together (Acts 20:7; 1 Cor. 16:2; 1 Cor. 14:3-4). For example, Paul taught in the school of Tyrannus (Acts 19:9).

Please provide your follow-up on these matters at your earliest convenience. Much Grace.

Our communications continued for some time. Basically, I tried to explain to him what this ministry does and that his questions would take a book to answer, but he persisted. If you are interested in reading more on this, see [See the more detailed log under 4. below.

Aug 10: Email received: ... I was doing a search on you tube about 501c3 and I came across your information . I am a Born Again Christian and I left the church system 20 years ago. I have a very small ministry. I am trying to wake some church members up (JW, Mormon, Christians and etc...) to this demonic system. How can I provide them with tools for them to do a search on their church? I went to the search area for 501 c3 (IRS website) but it seemed vague. | IRS.gov Applications Aug 10: My reply: Dear Ms. This ministry helps churches who wish to organize under Christ and Christ alone. For this ministry to be of help, those churches must not only wish to honor the Lord Jesus Christ through the organizational principles given by God through the Apostle Paul in his epistles, they must also believe other essentials of the faith. Some of those include the correct understanding of who Jesus Christ was, the Bible doctrine of salvation, church ordinances, and the doctrine of separation of church and state. JWs and Mormons, according to the Bible, do not believe those essential doctrines. They are not Christians. Their religion is of the devil and leads untold millions to an eternity in the lake of fire. Satan is the God of this world. His principles, to one extent or another, control the nations of the world; and they control false religions such as the JWs and the Mormons. First and foremost, Christians should preach the whole counsel of God to the lost, starting with God's plan of salvation, as did, for example, the Apostle Paul. See: God's Plan of Salvation (https://jeraldfinney.com/salvation-and-after/gods-plan-of-salvation-2/) information 501c3 see **Short Answers** to Some **Important** Questions (https://jeraldfinney.com/2018/12/07/short-course-important-questions-answered/). The website on which that page is located has a wealth of information addressing all matters relevant to church corporate, 501c3 or 508c1A issues. Here are links to two more lengthy articles on the 501c3 issue: • The church incorporation-501(c)(3) control scheme (https://jeraldfinney.com/2012/12/13/theincorporation-501c3-control-scheme/) Federal government control of churches through 501(c)(3) tax (https://jeraldfinney.com/2012/12/15/federal-government-control-of-churches-through-501c3-tax-exemption/) August 13: Call from a trustee concerning obtaining an EIN for banking purposes only. See Obtaining a Church Common Law Trust Employee Identification Number "For Banking Purposes Only (https://jeraldfinney.com/2020/03/17/obtaining-a-common-law-trust-employee-identification-number-forbanking-purposes-only/)."

August 18: Call from \_\_\_\_\_ about his church 501c3 status. Wants to know how to get out of it. This is a process over the last year. They have not been able to find good help. He encountered someone last week who gave him my name. The only assets the church has is a sound system. They meet in the pastor's garage right now. They are seeking to move into the local community. The church is incorporated with 501c3. He understands the Bible. We discussed this for some time. August 20: Prepared and sent initial mailing.

August 18: Published John MacArthur and Grace Community Church Continue to Dishonor God and Make a Mockery or Truth (https://jeraldfinney.com/2020/08/17/john-macarthur-and-grace-community-church-continue-to-dishonor-god-and-make-a-mockery-of-truth/).

August 18 Added The Romans 13 Authority Issue (<a href="https://jeraldfinney.com/miscellaneous-articles/the-romans-13-authority-issue/">https://jeraldfinney.com/miscellaneous-articles/the-romans-13-authority-issue/</a>) page to the website under Essays (<a href="https://jeraldfinney.com/miscellaneous-articles/">https://jeraldfinney.com/miscellaneous-articles/</a>).

**Aug 17:** Email inquiry about church 501c3 status since she found out that her church was 501c3. Her pastor (a woman "became defensive & said they have 'Bylaws' that are protecting them from anything & that they can talk politics or whatever they wanted because they did a 30 page document putting all "Bylaws" in their application that would protect them from how the state or government might try to tell them they can't speak politics or anything other." ...

#### Aug 17:

I answered her email, stating, in part:

In my legal opinion, your pastor does not know what she is talking about. A corporation cannot circumvent the law through their by-laws or anything else. The church filed form 1028 to get their 501c3 status. The form makes clear the terms of the agreement.

That said, a lot of churches seek to have their cake and eat it too. They want the benefits but are willing to lie to get them. Your pastor wanted perceived benefits offered by government tax exempt status. She may have even relied upon an attorney. Regardless, I challenge her and or her advisor (if any) to call the IRS and include me in a conference call to address this issue. If she wants, I will debate her and her advisor (if any) on the Issue before calling the IRS.

There is much to this matter and I have only touched the tip of the iceberg.

•••

**August 17:** Email received: Hi Jerald, I am still waiting for the CPA to finish information for us to submit information. So, we cannot out of 501c3 and unincorporated. Thus, dissolving the church and getting the trust set up. Keep us in your prayers, as we are praying for you. For God to raise up a lawyer or person with a passion to do what you are doing for the Kingdom of God. Talk soon and may God richly bless you in spirit, soul and body. Peace

August 18: Email from a dear lady who loves the Lord and wants to set up a church trust. We corresponded via email for several days. I gave her some advice. I had to explain that this ministry does not help churches with women pastors, etc. She took it all well. She is another believer who has no Bible understanding of many important matters. Of course, she is not unlike many men who are pastors of even so-called "Bible believing" churches, including many "fundamental Baptist" churches. See 4. below for the texts of the complete e-mail correspondence, if interested.

August 20: Email received [From a woman]: "I would like information and cost to set up my ekklesia meetings. So those attending could tithe and give having a record of their giving. I am retired as well. Aug. 20: My reply: "This ministry only helps churches who wish to organize according to the principles of the New Testament. If your ekklesia is such a church, please have the pastor contact me. I would be glad to discuss this matter with him"
Aug 21: Email received: Subject: Unincorporate from a 501c3 to a non-501c3. "We are currently a house church model under a 501c3 denomination. We are coming out from under that denomination with plans to be unincorporated and non 501c3. We will most likely go through the Ministry boot camp and join their home group network. We don't own property or real estate, but wondered how do we handle the tithes and offerings, legally. We would like to keep our name, and we have an EIN in the state of Florida under that name. WE do have a bank account in that name. Do we have to make any changes to that?"
Aug 21: In reply, I asked the inquirer to have her pastor contact me about this matter. On August 22 she replied that she was the pastor. I replied: "Dear Ms, I must inform you that the standard for all matters of faith and practice for this ministry is the KJB. Because of that, we cannot help churches with women pastors On Aug 22 she replied, "Thank you for your response."
Aug 25: Prepared sample letter of resignation, letter of acceptance, and Resolution appointing new pastor and trustee for Church and Church Trust (Old pastor, Pastor). Emailed them to the pastor/trustee.
Aug 27: Email from a lady who has a 501c3 ministry: "Do you provide help with dissolving a 501c3? I started a ministry just a few years ago. After discovering the truth I want no part of it but have no clue how or what to do. I have sent an email to the Attorney General but have not heard back. If there is anything you can do to help I would greatly appreciate it. Thank you. Aug. 28: My reply in relevant part: "Dear Ms This ministry helps <i>churches</i> who wish to operate under the Lord Jesus Christ and him alone. The ministry does not help stand alone <i>ministries</i> . That said, you can find out from the Internal Revenue Service how to get out of your 501c3 status.
Aug 26: Email inquiry: I pastor a non-denominational church. I am interested in pursuing eliminating our 501(c)3 status. When we began our congregation (25 years ago), we did what we were "supposed" to do, and applied for tax exempt status. I have since become convinced that this is not God's best for his people, and that we would do better to not have this status. Any information you can provide about how we might proceed would be greatly appreciated.  Aug 28" My reply: Dear Brother, I am the attorney who handles these inquiries for the BLC. Feel free to give me a call (number below). If you get a message, please leave a VM and I will return your call asap [My contact info.]"
August 29: Received completed Qustionnaire 1 from Pastor Printed it out for review. Aug 29: Emailed the pastor to let him know that I received his completed Questionnaire 1 and that I would email him Questionnaire 2 since his answers raised no issues that we needed to discuss.  Sept. 1: Emailed Questionnaire 2 to Pastor

# 2. BASICS OF THE LOVE STORY BETWEEN CHRIST AND HIS CHURCHES, AND THE COMMON LAW BIBLE TRUST PLUS FALSE REASONS FOR CHURCH LEGAL ENTITY STATUS (1-5) LINKED TO AT: https://jeraldfinney.com/

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 (6-11):

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

#### 3. FEATURED SERMONS, ESSAYS, AND BOOKS

Featured Study: An Abridged History of the First Amendment (https://jeraldfinney.com/god-betrayed/books/an-abridged-history-of-the-first-amendment/) Note. Most Christians have been misled by a revisionist history pushed by men such as David Barton, William Federer, et al. The website has additional, more detailed histories of the First Amendment based upon cited authorities. For the story of why certain "Christians" revise history, see *The Trail of Blood of the Martyrs of Jesus/Christian Revisionists on Trial* (https://jeraldfinney.com/god-betrayed/books/the-trail-of-blood-of-the-martyrs-of-jesus/).

#### Featured publications:

- Why Understanding and Applying Church and State Law Is Important for Believers and Churches (<a href="https://jeraldfinney.com/2012/06/03/why-understanding-and-applying-church-and-state-law-is-important-for-believers-and-churches/">https://jeraldfinney.com/2012/06/03/why-understanding-and-applying-church-and-state-law-is-important-for-believers-and-churches/</a>)
- Obtaining a Church Common Law Trust Employee Identification Number "For Banking Purposes Only" (<a href="https://jeraldfinney.com/2020/03/17/obtaining-a-common-law-trust-employee-identification-number-for-banking-purposes-only/">https://jeraldfinney.com/2020/03/17/obtaining-a-common-law-trust-employee-identification-number-for-banking-purposes-only/</a>)
- John MacArthur and Grace Community Church Continue to Dishonor God and Make a Mockery or Truth. (<a href="https://jeraldfinney.com/2020/08/17/john-macarthur-and-grace-community-church-continue-to-dishonor-god-and-make-a-mockery-of-truth/">https://jeraldfinney.com/2020/08/17/john-macarthur-and-grace-community-church-continue-to-dishonor-god-and-make-a-mockery-of-truth/</a>)

Links to short teachings on questions important to churches under Christ: **Short Answers to Some Important Questions (** <a href="https://jeraldfinney.com/2018/12/07/short-course-important-questions-answered/">https://jeraldfinney.com/2018/12/07/short-course-important-questions-answered/</a>).

Books by Jerald Finney are free online in PDF, online form, and Kindle, and may be ordered. Go to the <u>free online</u>, PDF and order page for books by Jerald Finney (https://jeraldfinney.com/god-betrayed/order-information/).

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: jerald.finney@sbcglobal.net

## 4. MORE DETAILED LOG OF MINISTRY ACTIVITIES DURING AUGUST 2020

On Monday, August 3, 2020, 09:03:22 AM CDT, wrote:
Forwarded message
From: Date: Mon, Aug 3, 2020 at 9:40 AM Subject: Weblog title "501c3" To:
Subject: 501c3
Do you have any information on 501c3 and how it is from Baal?
Thank you
Jerald Finney jerald.finney@sbcglobal.net Mon, Aug 3 at 10:13 AM
Dear Ms,
Go to the pages on 501c3 linked to at:
God Betrayed/Church Corporate-501c3 Status: Union Of Church and State (https://jeraldfinney.com/god
betrayed/books/god-betrayedseparation-of-church-and-state-the-biblical-principles-and-the-american-
application/online-version-of-the-book-god-betrayed/church-legal-issues-from-a-biblical-perspective-e-g-church-
incorporation-and-501c3/)
For a complete study go to:
God Betrayed/Separation of Church and State: The Biblical Principles and the American Application (Onlin
version, downloadable PDF, softback) (https://jeraldfinney.com/god-betrayed/books/god-betrayedseparation-o
church-and-state-the-biblical-principles-and-the-american-application/)
I hope that helps.
For His Glory,
Brother Jerald Finney
August 3, 2020: Called Pastor in PA. He had been trying to get with me since last month. We talke
for some time. He had street preaching questions. Has been cited for harassment. He knows about the case Mich. & Westborough Baptist case. Told him to get copies of both cases and present to the prosecutor, etc Als talked about setting up trust. He now holds a separate bank account in his name used exclusively for tithe offerings, etc. They rent a space. Wants me to send initial mailing. Already have him on the email list.
To:Jerald Finney Mon, Aug 17 at 4:18 PM
Great article!
Anyway you can send me the first questionnaire this week?
Thanks,
Pastor
Jerald Finney <u>jerald.finney@sbcglobal.net</u> To: Mon, Aug 17 at 7:36 PM
Dear Pastor,
I will do my best to get it to you this week. I already have a full week. If I don't have it to you this week, I will get it
to you next week. Will that be OK?
For His Glory,
Brother Jerald
To:Jerald Finney Tue, Aug 18 at 1:41 PM
Thank you sir.
God bless your work it's a rare calling and NEEDED

August 21: Prepared and emailed initial mailing. Received completed Qustionnaire back on 082920.  September 1: Sent Questionnaire 2.		
(https://jeraldfinnebanking-purposes-	ey.com/2020/03/17/obtaining-a-common-law-trust-employee-identification-number-for- only/)	
July 30, 2020, 04: JOHN MACARTHUF The following artic A Warning From G	ey jerald.finney@sbcglobal.net To: Jerald Finney jerald.finney@sbcglobal.net Sent: Thursday, 40:10 PM CDT Subject: Link to Ministry Article: A WARNING FROM GOD'S WORD TO PASTOR R AND GRACE COMMUNITY CHURCH le was published 7/29/20. od's Word to Pastor John MacArthur and Grace Community Church	
(https://jeraldfinne For His Glory, Brother Jerald Finn	ey.com/2020/07/29/27960/) ney	
Hi Jerald, Thank you ago Pastor John MacA pastor in hopes that Question, If I'i	ain for keeping us informed! I've forwarded this [the article, A Warning From God's Word to Arthur and Grace Community Church ( <a href="https://jeraldfinney.com/2020/07/29/27960/">https://jeraldfinney.com/2020/07/29/27960/</a> )] to my at he'll take this into consideration as we are in the era that we've found ourselves in. I'm entertaining the idea of leaving my 501(C)(3) church, is it as easy as just leaving? Will I still ods eyes? I'm praying about this and am feeling more and more swayed to take this stand and	
Dear,  If I were convi- the pastor and/or explain that I belie the very important	d.finney@sbcglobal.net To: Mon, Aug 3 at 7:44 PM  nced that the Lord would have me leave, I would try hard to leave on good terms. I would talk to elders of the church. I would first state my love for the church and church members. I would ve this issue is preeminent and why, that I believe that an incorporated 501(c)(3) church violates the Bible principle of separation of church and state by placing herself under the authority of the governments for many purposes. I would explain that doing this makes a spiritual harlot of the	

church. See, for example, Ephesians 5:22-33. I have online teachings which cover these matters in great detail. Let me know if you want me to send links to webpages which cover any particular matters.

If the pastor does not agree, I would simply ask him for a letter of referral since my conscience, what I believe and know to be right, would be violated should I stay.

That is the way I would approach it. I hope this may be of some help to you as you decide what to do.

God bless you as you move forward for the Glory of God.

In Christ,

_	They had their July 26 meeting and the members voted to dissolve the
-	rch. I called him and we talked for some time. We set an appointment for a call or
	e. They have a motion to establish a trust, transfer real property, then to dissolve the
	d to Bro and Pastor —went over Questionnaire 2. Pastor had to
leave early, but the total call	lasted over three hours. Prepare docs.
On Tuesday, August 4, 2020,	11:05:04 PM CDT, wrote:
Hey Brother,	
Thanks so much for your	encouragement and the education you gave us today. We are super excited to
proceed. Please call or	I anytime if you have questions.
One note: We haven't co	me up with a Church Name yet.
Question: You mentioned	d you had to educate the County Tax Collector or accessor in Minnesota. Would you
happen to have an outline or	how to present the argument of a non taxable church trust to the county? I see that
as one of our most unique ch	allenges.
Best Regards,	
Jerald Finney jerald.finney@	sbcglobal.net To: Wed, Aug 5 at 12:36 PM
Dear Bro,	
The way to approach the	ne assessor should be fairly straightforward. The law is very favorable on its face

The way to approach the assessor should be fairly straightforward. The law is very favorable on its face. Therefore, you can just depend aupon CA church property tax exemption law. If the assessor is not helpful, we can then discuss it further.

We can also go directly to the law, but California Pub. 48 seems to be authoritative. You may want to look at Publication 48 at:

#### https://www.boe.ca.gov/proptaxes/pdf/pub48.pdf

You will be filing for a church exemption (starting on page 4 of the publication). The law says that the church must file the claim. In your situation, the trustee must file, since the church does not own the property. You will need to talk to the assessor about that. The law says:

"The Church Exemption is available for buildings, the land they sit on, and personal property used exclusively for religious worship as of 12:01 a.m. on the January 1 property tax lien date. It is also available for property the church uses for parking." (See page 4 of the pub.).

Thus, that the trustee files the claim should not be a problem. BOE-262-AH, Church Exemption Claim (page 18 of the pub.). Sample of the form is at: <a href="https://www.boe.ca.gov/proptaxes/pdf/sample\_boe262ah.pdf">https://www.boe.ca.gov/proptaxes/pdf/sample\_boe262ah.pdf</a>. I will consult with you on filling out that form.

We need to make sure to meet the filing deadlines (starting on page 13 of the pub).

The law in CA is very favorable on its face.

The property tax laws of the states, as stated, was not as favorable as stated, but it was still bound by the higher law, the First Amendment and court rulings. To read the details of the situation in MN, you can go to: <a href="Months:Another Victory for a Church under Christ">Another Victory for a Church under Christ</a>!

Note that EN iv links to

PETITIONER'S RESPONSE TO RESPONDENT'S MEMORANDUM IN SUPPORT OF SUMMARY JUDGEMENT AND MEMORANDUM IN SUPPORT OF PETITIONER'S CROSS-MOTION FOR SUMMARY JUDGMENT (https://opbcbibletrust.files.wordpress.com/2019/09/respmfsjwoidentifiers-1.pdf)

which I drafted and was used by the attorney who finished the case. The identifiers were not included, but the brief is on file with the court. I have the case no. and other court info.

Also, you may want to look at

The Indiana Board of Tax Review Determines that Church Property Held in Trust for the Lord Jesus Christ Must Be Granted Property Tax Exemption (<a href="https://jeraldfinney.com/2019/01/23/the-indiana-board-of-tax-review-determines-that-church-property-held-in-trust-for-the-lord-jesus-christ-must-be-granted-property-tax-exemption/">https://jeraldfinney.com/2019/01/23/the-indiana-board-of-tax-review-determines-that-church-property-held-in-trust-for-the-lord-jesus-christ-must-be-granted-property-tax-exemption/</a>)

I will be getting your docs drafted in the next few days. God bless.

Bro. Jerald

On Sunday, August 9, 2020, 12:13:17 AM CDT,	wrote:
Jerald and ,	

Found this while reading publication 48. Mind boggling. Lots of case law cited in at also.

However, I think there is some valuable information in it. The operative phrase is "I think". Anyhow a bit of information to use to prepare our visit to the assessor.

One issue that I need to study more is that we have an irrevocable dedication and a dissolution clause in our articles of incorporation. State law allows corporate assets to go to an "organization of religious purpose" upon dissolution (can't find reference to sale or transfer), but proceeds have to serve the nonprofit mission.

Also Article XIII  $\sec 3(f)$  of the state constitution exempts religious organizations from property tax.

Sec 4(b) also list some exemptions as well.

There is also another exemption that keeps popping up and that is called the welfare exemption. This is the exemption that would make the pastors' housing exempt from property taxes. In Christ Love.

Best Regards,

Re: California assessors handbook

### Jerald Finney <a href="mailto:jerald.finney@sbcglobal.net">jerald.finney@sbcglobal.net</a> To: \_\_\_\_\_ Sun, Aug 9 at 10:11 PM

Dear Bro. \_\_\_\_\_ and Pastor \_\_\_\_\_,

Good job Bro \_\_\_\_\_. As you know, the work has just begun. Of course, I will be working with you as you prepare to notify the state about the proposed transfer of substantially all the corporate assets, proactively deal with the assessor about the property tax exemption, etc.

Yes, first, you must study the corporate documents as to, for example, limitations on transfer of the property. It would be a good idea to study the complete docs.

I suppose that you may approach the assessor about the proposed transfer to the trust and the property tax exemption. on the trust property which will be used exclusively for church purposes, if used exclusively for religious worship services.

Publication 48, pp. 4-4, which deals with the church exemption, says:

"The Church Exemption is available for buildings, the land they sit on, and personal property used exclusively for religious worship as of 12:01 a .m . on the January 1 property tax lien date . It is also available for property the church uses for parking . Typical church activities that qualify property for the Church Exemption include the following: ...

"California property tax laws provide for three exemptions that may be claimed on church property:

- The Church Exemption, for property that is owned, leased, or rented by a religious organization and used exclusively for religious worship services .
- The Religious Exemption, for property owned by a religious organization and used exclusively for religious worship services, and certain school activities . The exemption may also apply to leased personal property .

• The Welfare Exemption, for property owned by a religious organization and used exclusively for one or more of the above activities or any other religious activities. The exemption may also apply to leased property if both the lessor and lessee qualify. In other words, both the organization and property use must qualify for the exemption."

Where did you find that the "Welfare Exemption" would make the parsonage property tax exempt?

Keep in mind that if you transfer the property to the trust, you will not be selling, but giving, to the trust, to the Lord. This matter must be taken up when you approach the state about the transfer of the property as required by law when transferring substantially all corporate assets.

I am taking some notes which I will continue to supplement. I am attaching the notes I have to this point. The trust documents will have an irrevocable dedication and dissolution clause, when drafted. I already have added such clauses for other states, but will tailor for CA requirements.

When you get the time, remember to send me completed Questionnaires 1 and 2. I will begin drafting the docs and send you the initial draft. Final docs will not be executed until the time is right and we have completed all study and preparation.

Hope to talk with you soon. God bless.

For His Glory,

Jerald

ATTACHMENT: Notes

JERALD C. FINNEY

Born Again Believer and Attorney at Law BAB, HB, BBA, JD Churches under Christ Ministry 801 Elgin St.

Amarillo, TX 79118 Phone : (512) 785-8445

E-MAIL: <u>jerald.finney@sbcglobal.net</u> Websites: <u>https://jeraldfinney.com/</u>

Associated Website : <a href="http://biblicallawcenter.com/">http://biblicallawcenter.com/</a>

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#### To:Jerald Finney Mon, Aug 3 at 5:10 PM

Hello Brother Jerald, how are you? I apologise for the delay. I've attached questioner 1.

Thank you and many blessing [Note. I sent the Questionnaire 1 on June 8, but we understood that they are not in a great hurry.

Jerald	Finney	<u>jerald.finney@</u>	<b>Psbcglobal</b>	<u>.net</u> To:	Mon, Au	g 3 at 🛚	7:57 PM
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Dear Brother \_\_\_\_\_

I think you forgot to attach the questionnaire. It is not attached to this email.

Good to hear from you. When I receive the questionnaire, I will review it and give you a call.

God bless.

Bro. Jerald

They sent the questionnaire attached to e-mail.

August 4: Call from Bro in The church he pastors established a common law trust in 2014. He is in the process of doing his Social Security, although he is going to still keep preaching. He is going to file for Social Security (at 62), although he will still get gifts from the church. He opted out of Social Security program when he became a pastor. He never paid social security as a pastor, but did in his secular job.
August 5-13: Worked with a Trustee in opening a trust bank account.
August 3: Received mail from Bro – letter from IRS stating that they received his letter of March 19, 2020 to resolve his account. Then it stated that "Because you are a church, you are considered tax exempt." The letter was addressed to in his capacity as pastor of church, not to him as trustee of trust. etc. [See hard file for letter] Of course the letter of March 19 was sent by me [green card showing they received it in file]. That letter explained why Form 1041 was not applicable to this type of trust. Talked to Bro Recommended that no need to reply to letter.
From: Date: Thu, Aug 6, 2020 at 12:30 PM Subject: Weblog title "501c3 question" To: From: Subject: 501c3 question  Hello, I listen to Mark Taylor often and am trying to understand the 501c3.  What questions do I ask my local church to see if they're apart of the 501c3?  Jerald Finney jerald.finney@sbcglobal.net To: Sat, Aug 8 at 5:45 PM  Dear Ms,  Ask them if the church is tax exempt under either 501(c)(3) or 508(c)(1)(A). Both violate New Testament Church organizational principles. If you would like to be on the ministry mailing list, please reply to this email. God bless.  Brother Jerald Finney
To:Jerald.finney@sbcglobal.net Sat, Aug 8 at 10:06 AM
Dear Mr. Finney,  Thank you for the informative article on Unincorporated Associations at <a href="http://biblicallawcenter.com/unincorporated-associations-are-not-unregistered-new-testament-churches/">http://biblicallawcenter.com/unincorporated-associations-are-not-unregistered-new-testament-churches/</a> . If you will, kindly help me resolve the following issue:  I recently applied for Unincorporated Association status with the IRS and received acceptance. One of the questions on the 1023EZ application was:  "Do you or will you conduct activities or provide grants or other assistance to individual(s) or organization(s outside the United States?" to which I answered No. The fact is, it is quite possible that the answer should have been Yes.  There is a licensed minister in [A country in Africa] (whom I have vetted) who discovered my websiteorg, and asked if he could use some of my material for his ongoing training of pastors. We agreed that he would use my [Name of handbook]. At my suggestion, he translated the Handbook in two languages Also at my suggestion, [My organization] has been sending him donations for the printing of the Handbook into those languages for distribution among his pastors-in-training. (I have received copies of the Handbook and can tell that they truly are the Handbook by the layout of the text.)

Here's the issue: I would like to continue sending donations for Handbook printing, but in a manner that is above board with the IRS - yet I answered No to the question.

Please advise as to how to proceed. Is my No legally acceptable, or should I have answered Yes? If the latter, do you think this is a matter I should personally resolve with the IRS, and if so, please advise as to the best way. If you think it would be best for sbcglobal to handle it, please advise.

On a related matter, I have a very small handful of donors, have no legal or bookkeeping expertise, and can hardly afford to pay for the same. Is there a Christian organization that you can recommend whose non-profit cover I might come under that can handle these things for me? Or how about receiving some protected status in the unregistered church movement if such status exists?

I would truly appreciate your input on these matters

Sincerely,  ———
Jerald Finney <u>jerald.finney@sbcglobal.net</u> To: Sat, Aug 8 at 5:20 PM  Dear Mr,
This ministry helps churches who wish to honor and glorify God by following His guidelines for church
organization; i.e., by remaining non-legal entities as opposed to corporations, unincorporated associations,
charitable trusts, 501c3 or 508c1a tax exempt organizations, etc. Therefore, we cannot be of help to you for two reasons: one, you are not a church; and two, your organization is a legal, not a spiritual, entity. I suggest you
contact a secular or "Christian" lawyer who does not believe and understand the Bible and practice Bible
principles.
August 8, 2020 I received an email from some dear friends. They included a link to a youtube video in which a
young man decried recent SCOTUS decisions. I replied:
Re: Video Attached Jerald Finney <u>jerald.finney@sbcglobal.net</u> To: Sat, Aug 8 at 5:28 PM
Thanks, Brother and Sister,
Keep up the good fight! Yes, SCOTUS is continuing its onslaught against God. Bostock v. Clayton County
(https://www.scotusblog.com/case-files/cases/bostock-v-clayton-county-georgia/), Georgia - SCOTUSblog
See, for more understanding: The Supreme Court Reinterprets the First Amendment and Removes God
(https://jeraldfinney.com/god-betrayed/books/god-betrayedseparation-of-church-and-state-the-biblical-
principles-and-the-american-application/online-version-of-the-book-god-betrayed/the-supreme-court-
reinterprets-the-first-amendment-and-removes-god/).
I would insert a caveat. Until now, the Supreme Court, including liberal justices, has upheld some of our First
Amendment protections. See, for example, Tract - Street Preaching In America: Is It Legal? (Tract)
(https://jeraldfinney.com/god-betrayed/books/street-preaching-in-america-is-it-legal-tract/). Note. Since that
tract, a couple more cases have come down that strengthen the right to public speech.
God bless,
Brother Jerald
On Sunday, August 9, 2020, 04:44:06 PM CDT, wrote:

Hi.

I have the following questions related to going from a 501c3 Christian church congregation (where one physically attends) / Christian ministry organization (publish books, provide conferences/discipleship trainings) to a non-501c3 church congregation / Christian ministry organization:

I'm having trouble envisioning how things would operate before and after the disassociation with a 501c3.

- 1. Would the financial matters still more or less run the same way in terms of tax donation write-offs, purchasing property, renting facilities through a trust? If not, how would it work moving forward?
- 2. What if there is a legitimate need to litigate (as a last resort) against another Christian organization for libelous, false slander?

Note: I am from a Christian background in which prior accusations of being a cult in America have led to Christian persecution, such as imprisonment and death in other countries.

- 3. What if there is a young people's (youth) conference and a young person dies accidentally (e.g. accidental drowning or car accident) and the parents decide to sue the church or a church member? Will parental approval waivers still be allowed?
- 4. How would property taxes work?
- 5. Will a trust still allow churches to rent and purchase properties?

Note: In the New Testament, besides the aspect of the church life that is house to house; there are also large gatherings involved; such as weekly Lord's Day gatherings when the whole church comes together (Acts 20:7; 1 Cor. 16:2; 1 Cor. 14:3-4). For example, Paul taught in the school of Tyrannus (Acts 19:9).

Please provide your follow-up on these matters at your earliest convenience. Much Grace.

#### Jerald Finney <a href="mailto:jerald.finney@sbcglobal.net">jerald.finney@sbcglobal.net</a> To: \_\_\_\_\_ Sun, Aug 9 at 10:42 PM

Dear Brother,

The questions you ask would require a book to explain. In all due respect, you send these questions without identifying yourself or your reasons for inquiry.

I suggest that you start your studies at: jeraldfinney.com.

I do not mean to be disrespectful, but I simply do not have time to do more than give you a short reply. God bless you as you seek to do his will.

#### On Sunday, August 9, 2020, 11:12:21 PM CDT, wrote:

Brother Jerald,

Thank you for the response.

My name is Peter Jang and I am interested in a short paragraph response to my questions in the previous email. I was pointed to your website through Omega Kingdom Ministry and those questions below are items that I and some other Christians I know are stuck on based on our conversation.

Researching all the information on your website appears to be a very long and exhaustive process.

If possible, would you please spend some time this week and respond to each question in a paragraph form? As an alternative, would it be possible then to set up an appointment for a phone call.

My cell phone number is \_\_\_\_\_.

Please let me know what works best for you.

Thank You and God Bless,

#### Jerald Finney <u>jerald.finney@sbcglobal.net</u> To: \_\_\_\_\_ Mon, Aug 10 at 12:15 PM

Dear Brother \_\_\_\_\_,

Please answer the following questions, based upon teachings in the King James Bible, before going further. Your answers will determine whether this ministry can help you.

- Can a church which organizes according to man's law(s) be in God's perfect will?
- Can a church which organizes according to a blend of the laws of man and the laws of God be in God's perfect will?
- Explain New Testament teaching on the apostasy of the church.
- Who did the Holy Spirit inspire to explain God's doctrine for churches under Christ?
- In what New Testament books are those doctrines given?
- Who does God desire to be over His churches? In other words, explain the authority issue.
- Please explain church non-profit corporation status and how it violates New Testament Church doctrine.

- Please explain church federal tax exempt status and how it violates New Testament Church doctrine.
- Do you wish to organize a church according to the principles of church doctrine as given in the epistles written by the Holy Spirit through the Apostle Paul?
- Please explain, from the King James Bible, how churches are to judge matters between born again believers. Hint. See I Corinthians 5, 6 KJB.
- Please explain the only way a church can organize according to Bible Church Doctrine. See, How a Church Can Organize to Remain a New Testament Church (Holding Property In Trust For God Is A Scriptural Principle Recognized by American Law) (<a href="https://jeraldfinney.com/2016/05/05/olding-property-in-trust-for-god-is-a-scriptural-principle-which-churches-should-honor/">https://jeraldfinney.com/2016/05/05/olding-property-in-trust-for-god-is-a-scriptural-principle-which-churches-should-honor/</a>).

For help in answering the above questions, you can begin your studies by going to the following webpage: <a href="Schort">Short</a>
<a href="Answers to Some Important Questions">Answers to Some Important Questions</a> (<a href="https://jeraldfinney.com/2018/12/07/short-course-important-questions-answered/">https://jeraldfinney.com/2018/12/07/short-course-important-questions-answered/</a>)

For studies on the doctrine of the church, see The Bible Doctrine of the Church

(https://jeraldfinney.com/2018/10/11/b-bible-doctrine-of-church/).

Let me know if you want to be added to the ministry mailing list.

God bless.

Jerald Finney

#### On Sun, Aug 16, 2020, 4:22 PM \_\_\_\_\_ wrote:

Brother Jerald,

How are you doing?

Since you have requested information from my background, I would like to state that I am a Christian who meets among the local churches associated with Watchman Nee and Witness Lee.

Note: I am not a leader in my background but I would like to present this matter to the leadership eventually. For more information, please see the following items:

An Open Letter from the Local Churches and Living Stream Ministry Concerning the Local Churches <a href="https://an-open-letter.org/en/testimonies-from-respected-christians/">https://an-open-letter.org/en/testimonies-from-respected-christians/</a> - there are Christian organizations out there that highly appreciate the local churches

We Were Wrong – A Reassessment of the "Local Church" Movement of Watchman Nee and Witness Lee by the Christian Research Institute (CRI)

https://www.equip.org/christian-research-journal/we-were-wrong-2/ (English PDF is attached – It is a simple 52 page read)

From the **Table of Contents**, some of the chapters address: "On the Nature of God," "On the Nature of Humanity," "On the Legitimacy of Evangelical Churches and Denominations," "On Lawsuits with Evangelical Christians," "The Conclusion of the Matter: We Were Wrong," "No Longer a Heretical Thread; Now Dear Brothers and Sisters in Christ: Why, concerning the Local Churches, I No Longer Criticize, but Instead Commend" **The Local Churches Research video playlist** by the Hank Hanegraaf – the Bible Answer Man (approximately 51 minutes)

 $\underline{\text{https://www.youtube.com/watch?v=B58YYFwesCI\&list=PL793DA547CA28A410\&ab\ channel=BibleAnswerMan}}$ 

#### Congressional Records recognizing Watchman Nee and Witness Lee (see attachments)

I hope these resources provide an adequate response to your questions and that we can move forward with getting responses to my questions about leaving 501c3. Your Brother,

4 Attachments

\_\_\_ To:Jerald Finney Wed, Aug 19 at 12:51 PM

Brother Jerald,

Did you get all the information you needed?

Thanks,
Jerald Finney jerald.finney@sbcglobal.net To: Thu, Aug 20 at 2:15 PM  Dear Brother,  This ministry helps churches who wish to organize according to the principles of the New Testament. If you were a pastor or member of such a church, the ministry can be of help. Obviously, you are studying these matters in hopes of presenting them to your church. Begin with a thorough study of New Testament church doctrine. Once you understand the doctrine of authority, the doctrine that the Lord Jesus Christ is to be the only head of a church under Christ, you will be ready to seek the proper application of that doctrine. In order to determine that, you must understand the difference between a legal and spiritual entity, why legal status violates New Testament Church doctrine, how a church can organize as a spiritual entity only, etc.  Pages with ministry procedures are given on the following webpage (specifically pages 6-11): Churches under Christ: Church organization according to Bible doctrine and the First Amendment (https://jeraldfinney.com/).  For His Glory,  Brother Jerald Finney
On Sunday, August 23, 2020, 12:03:26 PM CDT, wrote:  Brother Jerald,  For reference, the website has almost all the information you need about my background.  At your earliest convenience, would please let me know what your thoughts are about my background?.  Thanks,
Jerald Finney jerald.finney@sbcglobal.net To: Sun, Aug 23 at 5:08 PM  Dear Bro,  I am not questioning your background. Let me clarify myself. I asked you a series of questions. You did not answer them, but sent an email stating that I was interested in your background and sent me a lot of material to read.  As I said in my last email to you, this ministry helps churches organize according to the principles of the New Testament. That is what I am called to do in this ministry. I have all the materials available online to educate someone who wishes to understand the Bible principles, facts, etc. that the ministry relies on. I gave my suggestions for you in the last email.  If you know a church who wishes to do things God's way, to come out from among them and to be separate, to be under the authority of the Lord Jesus Christ only, then I would be glad to work with them.  God bless,  Bro. Jerald
August 10: Received call from Pastor, Independent Baptist Church in Inquiring about a deed that Barbara Ketay (he said "yall," but I had nothing to do with it) helped write. He is new on this anyway. He took over the church from Pastor, who is now a chaplin for the VA and donated the property to the church. Property to be held in the name of the church. This new church is organizing as an established church. I told him I could not be of help.
I called him and discussed this matter with him.

To:jerald.finney@sbcglobal.netMon, Aug 10 at 6:23 PM
Hi Jerald,
Hope all is well with you. I was doing a search on you tube about 501c3 and I came across your information . I
am a Born Again Christian and I left the church system 20 years ago. I have a very small ministry. I am trying to
wake some church members up (JW, Mormon, Christians and etc) to this demonic system. How can I provide
them with tools for them to do a search on their church? I went to the search area for 501 c3 (IRS website)but it
seemed vague.   IRS.gov Applications
I would greatly appreciate your help.
In Christ,
Re: Hi Jerald It's DrRe: 501 c3
Jerald Finney <u>jerald.finney@sbcglobal.net</u> To: Mon, Aug 10 at 6:56 PM
Dear Ms,
I humbly and in love submit this short and honest answer to your inquiry. For time sake, I must get right to the
truth.
This ministry helps churches who wish to organize under Christ and Christ alone. For this ministry to be of
help, those churches must not only wish to honor the Lord Jesus Christ through the organizational principles given
by God through the Apostle Paul in his epistles, they must also believe other essentials of the faith. Some of those
include the correct understanding of who Jesus Christ was, the Bible doctrine of salvation, church ordinances, and
the doctrine of separation of church and state. JWs and Mormons, according to the Bible, do not believe those
essential doctrines. They are not Christians. Their religion is of the devil and leads untold millions to an eternity in
the lake of fire.
Satan is the God of this world. His principles, to one extent or another, control the nations of the world; and
they control false religions such as the JWs and the Mormons. First and foremost, Christians should preach the
whole counsel of God to the lost, starting with God's plan of salvation, as did, for example, the Apostle Paul.
See: God's Plan of Salvation (https://jeraldfinney.com/salvation-and-after/gods-plan-of-salvation-2/) For information of 501c3 see Short Answers to Some Important Questions
(https://jeraldfinney.com/2018/12/07/short-course-important-questions-answered/). The website on which that
page is located has a wealth of information addressing all matters relevant to church corporate, 501c3 or 508c1A
issues. Here are links to two more lengthy articles on the 501c3 issue:
<ul> <li>The church incorporation-501(c)(3) control scheme (<a href="https://jeraldfinney.com/2012/12/13/the-incorporation-501c3-control-scheme/">https://jeraldfinney.com/2012/12/13/the-incorporation-501c3-control-scheme/</a>)</li> </ul>
• Federal government control of churches through 501(c)(3) tax exemption
(https://jeraldfinney.com/2012/12/15/federal-government-control-of-churches-through-501c3-tax-
exemption/)
I hope that helps. God bless you as you seek Him.
For His Glory,
Jerald Finney
August 13: Call from Bro The IRS won't do the EIN for the trust "for banking purposes only] because they
say they already have an FIN (for the cornoration they dissolved). He sent them a letter with copies of the trust

say they already have an EIN [for the corporation they dissolved]. He sent them a letter with copies of the trust docs and the docs proving the corp. has dissolved. They did not reply. He has tried to call them, to no avail; can't reach them. I suggested changing the name of the church. He will talk to his men and get back with me early next week.

Note. This matter was successfully resolved.
Forwarded message  From: Date: Sat, Aug 15, 2020 at 5:10 PM Subject: Weblog title "501c3" To:  From: Subject: 501c3  Message Body: Can you guide a "church" out of the 501c3 designation?
Jerald Finney jerald.finney@sbcglobal.net To:Greg Dixon,Christopher Mon, Aug 17 at 7:53 PM  Dear, Your email does not give enough information for me to reply. Please email me with more information or give me a call. I am the lawyer who handles questions to the BLC.  Jerald Finney Attorney at Law 512-785-8445 jerald.finney@sbcglobal.net
On Sunday, August 16, 2020, 05:34:02 PM CDT, wrote: https://www1.cbn.com/cbnnews/us/2020/august/john-macarthur-files-lawsuit-against-gavin-newsom-california-over-church-restrictions
From: Jerald Finney jerald.finney@sbcglobal.net Date: 8/16/20 9:06 PM (GMT-05:00) To: Subject: Re: 'Historic Win': John MacArthur Claims Victory in Lawsuit Over Church Restrictions   CBN News McArthur and GCC have already lost, regardless of what their authority - the courts do - in the eyes of the Supreme Authority of the universe. A Warning From God's Word to Pastor John MacArthur and Grace Community Church (https://jeraldfinney.com/2020/07/29/27960/). The Lord says to them, repent of your wickedness. One other matter. Their arguments, according to the reports I have read, dishonor the Lord and His Word. God bless. Jerald Finney
To:Jerald Finney Sun, Aug 16 at 8:57 PM Thank you, Jerald, I can always count on your integrity in the Lord.
August 18: Call from about his church 501c3 status. Wants to know how to get out of it. This is a process over the last year. They have not been able to find good help. He encountered someone last week who gave him my name. The only assets the church has is a sound system. They meet in the pastor's garage right now. They are seeking to move into the local community. The church is incorporated with 501c3. He understands the Bible.
August 20: Prepared and sent initial mailing.

August 18: Published John MacArthur and Grace Community Church Continue to Dishonor God and Make a Mockery or Truth (https://jeraldfinney.com/2020/08/17/john-macarthur-and-grace-community-church-continueto-dishonor-god-and-make-a-mockery-of-truth/). August 18 Added The Romans 13 Authority Issue (https://jeraldfinney.com/miscellaneous-articles/the-romans-13authority-issue/) page to the website under Essays (https://jeraldfinney.com/miscellaneous-articles/). Forwarded message From: \_\_\_\_\_ Date: Mon, Aug 17, 2020 at 11:52 AM Subject: Weblog title "501c3 Church Question"From: \_\_\_ Subject: 501c3 Church Question I have recently started going to a new church & asked if they are a 501c3 church & the answer was "Yes". I asked the pastor to have a private conference with me to discuss. I tried to tell her my point of view on how I disagree with 501c3 & explained that they are under the state & not under God but the pastor totally became defensive & said they have "Bylaws" that are protecting them from anything & that they can talk politics or whatever they wanted because they did a 30 page document putting all "Bylaws" in their application that would protect them from how the state or government might try to tell them they can't speak politics or anything other. I am really concerned because I don't want to perish due to a church I was thinking of joining is a 501c3. Can you please direct me in a direction to take. I believe God has been convicting me on this & this is why I asked them. I am not familiar with how "Bylaws" & how they work. I would like to know if what the pastor was saying is true & whether or not they are still a state church or a church under God? Can you please help me with a direction I should take & more information to help me understand the matter in all of this? My heart tells me that I should not participate in this church. Thank you, Jerald Finney jerald.finney@sbcglobal.net To: Mon, Aug 17 at 7:48 PM I am a licensed attorney and a Christian. I handle questions to the BLC. In my legal opinion, your pastor does not know what she is talking about. A corporation cannot circumvent the law through their by-laws or anything else. The church filed form 1028 to get their 501c3 status. The form makes clear the terms of the agreement. That said, a lot of churches seek to have their cake and eat it too. They want the benefits but are willing to lie to get them. Your pastor wanted perceived benefits offered by government tax exempt status. She may have even relied upon an attorney. Regardless, I challenge her and or her advisor (if any) to call the IRS and include me in a conference call to address this issue. If she wants, I will debate her and her advisor (if any) on the Issue before calling the IRS. There is much to this matter and I have only touched the tip of the iceberg. God bless you as you seek to please Him. E-mail me should you wish to be put on the ministry mailing list. For His Glory, Jerald Finney On Mar 7, 2019, at 8:40 PM, Jerald Finney < <a href="mailto:jerald.finney@sbcglobal.net">jerald.finney@sbcglobal.net</a> wrote:

Dear BLC pastors, Churches Under Christ Pastors and friends,

Here are some links to some relatively short articles (especially the first article) explaining the essentials of the Bible trust relationship created by the Declaration of Trust.

The Church Bible Trust Relationship Explained and How a Church Can Nullify Her Efforts to Remain Under Christ Only (https://jeraldfinney.com/2019/01/11/destroying-the-bible-trust-relationship-how-a-church-can-nullify-herefforts-to-remain-under-christ-only/)

How a Church Can Organize To Remain a New Testament Church (Holding Money and Property in Trust for God Is a Scriptural Principle Recognized by the Legal System) (<a href="https://jeraldfinney.com/2016/05/05/olding-property-in-trust-for-god-is-a-scriptural-principle-which-churches-should-honor/">https://jeraldfinney.com/2016/05/05/olding-property-in-trust-for-god-is-a-scriptural-principle-which-churches-should-honor/</a>)

What God Has Committed to Man's Trust: "Ye cannot serve God and mammon": Steward or Trustee?

(https://jeraldfinney.com/2017/11/08/trustee-or-steward-just-or-unjust-which-term-should-a-believer-use-in-describing-his-relationship-to-gods-properties/)

God bless you and yours.

**Brother Jerald Finney** 

Re: Links to articles explaining the Bible trust created by	the Declaration of Trust [FROM]
On Monday, August 17, 2020, 09:32:19 PM CDT,	wrote:

Hi Jerald, I am still waiting for the CPA to finish information for us to submit information. So, we cannot out of 501c3 and unincorporated. Thus, dissolving the church and getting the trust set up. Keep us in your prayers, as we are praying for you. For God to raise up a lawyer or person with a passion to do what you are doing for the Kingdom of God. Talk soon and may God richly bless you in spirit, soul and body. Peace

Jerald Finney <u>jerald.finney@sbcglobal.net</u> To: \_\_\_\_\_ Tue, Aug 18 at 6:04 PM

God bless you. Thanks for your prayers. Bro. Jerald

#### On Tuesday, August 18, 2020, 11:25:33 AM CDT, \_\_\_\_\_ wrote:

Hi Jerald,

I hope you are well.

I wanted to ask you if you will be able to help me with my church trust? I want my trust under Jesus.

Please let me know what I need to do and how to write this up. I'm being ripped off by other people telling me how to do this and just not sure I'm doing it right. I really could use a mentor to help me. I just want to find someone who is honest and trustworthy to teach me the right way.

I feel you have the correct way to do this.

I am a huge fan of yours and feel we need to go back to Jesus and through these trusts we can create the correct relationships with the world to protect ourselves.

I hope this finds you well and at ease.

Let me know when I can speak to you!

God Bless,

# Jerald Finney jerald.finney@sbcglobal.net To: \_\_\_\_\_ Tue, Aug 18 at 7:19 PM

Dear \_\_\_\_\_,

Are you pastor of a church? Who is ripping you off telling you how to do this, if you don't mind letting me know? How are they telling you to do this?

This ministry only helps *churches* establish the common law trust, and there are some requirements before we can help.

Thanks for the encouragement.

Give me a call. If you get a VM, please leave a message with phone no. I will return your call asap.

For His Glory, Bro. Jerald Finney

#### On Wednesday, August 19, 2020, 02:06:06 PM CDT, \_\_\_\_\_ wrote:

I am a pastoral minister through another church and PMA. I have worked under their church and PMA for over 10 years. I want to break away and have my own ministry and trust. I want to be able to open a church bank account and do this according to Christ. I see nothing wrong with this. I know what a church is and what a trust is and when 2 or more assemble in Christ's name is lawfully considered a church. I have also read through your material for the last few years and follow your teachings. So I'm on the same page. I just need some guidance and did not think you would mind. We have talked serveral times on the phone. I paid someone for a Bullet Proof trust who claims it's a 508. I guess I will do that trust if you cannot help me. I just would rather work with someone beside me. I then went to another person and they also do not do trust the way you do them. If you can't help me with a church trust that's fine. I have been studying scriptures and trust law for about 4 years. I have been a born again Christian for about 8 years. I still have such a long way to go.

Thank you kindly,

In Jesus name.

## Jerald Finney jerald.finney@sbcglobal.net To: \_\_\_\_\_ Thu, Aug 20 at 1:48 PM

Dear \_\_\_\_\_,

Of course I remember and appreciate your heart for the Lord.

As to those who do not trust the way this ministry does the trusts, please ask them how we do them. I doubt if they know. Ask them to tell you what is wrong with the way I do them. I am a licensed Christian attorney who has studied these matters intensely for 16 years. I have studied Bible principles, history, and law regarding these matters. Many churches are organized according to these principles. Let them know that I will gladly debate them with an audience of anyone who wants to attend. If they give reasons they do not trust the way this ministry does this, this ministry would appreciate the opportunity to respond. If this ministry is shown to be wrong in any way, I will repent. Likewise, they should be willing to do the same. It is easy to say things. It may be hard to back them up.

That said, this ministry cannot be of help to your endeavor because of other New Testament Bible principles. The sole purpose of the ministry is to glorify God. To do so, the ministry tries hard not to violate very important Bible principles. By the way, there are no charges for ministry services. God's truths in His Word is the guiding light of the ministry.

As to the Bullet Proof 508 trust: 508 violates Bible principles as does 501c3. See

https://jeraldfinney.com/2014/04/28/church-internal-revenue-code-%C2%A7-508-tax-exempt-status/

I also suspect that the "Bullet Proof" trust also violates Bible principles. There are different types of trusts. Most are products of man's law and make the church a legal entity, subject to man's law. The trust this ministry uses does not. See **THE BIBLE TRUST RELATIONSHIP: ESSAYS AND OTHER RESOURCES** (<a href="https://jeraldfinney.com/miscellaneous-articles/the-bible-trust-relationship/">https://jeraldfinney.com/miscellaneous-articles/the-bible-trust-relationship/</a>)

My dear friend, I cannot help you. Some preeminent New Testament church principles would have to be discarded. The sole purpose of this ministry is to glorify God, and I will not knowingly violate His New Testament church doctrine.

For His Glory, Jerald

#### \_\_ To:Jerald Finney Thu, Aug 20 at 6:36 PM

What? I don't understand? Of course I want to glorify god as well! Can you explain better? At least call me in person and explain!

Can you make any suggestions?  God Bless ———
On Thursday, August 20, 2020, 06:55:31 PM CDT, wrote:  Dear Jerald  I want to create a trust relationship with God! I've found your way the right way! I cannot for the life of me understand why you tell people you will help them and then turn them away! Can you just at least please explain how this is done at least and I can do it myself? Is it possible to explain why it's winning against God to help me? Where is the sun because I just do not see it! Forgive my ignorance but I'm sincere. And I will then leave you alone and you will never hear from me again! Mr Finney I have no one and totally alone - I have no family and want to devote the rest of my life to service And cannot imagine why you cannot help me create a trust to protect myself! Thank you again God Bless
Jerald Finney <jerald.finney@sbcglobal.net>To: Fri, Aug 21 at 10:05 PM</jerald.finney@sbcglobal.net>
Dear,  I love and appreciate you in the Lord.  I believe you are a wonderful person who loves the Lord dearly. But that is not the measuring stick for gaining the help of this ministry. The standard is the Word of God. The church you want me to help is in serious violation of at least one preeminent principle in the Word of God. I cannot help such a church. The Lord wants his believers and his churches to operate according to the principles in His Word. In order to do so, they must know his Word.  Psalms 12:6-7 "The words of the LORD are pure words: as silver tried in a furnace of earth, purified seven times. Thou shalt keep them, O LORD, thou shalt preserve them from this generation for ever."  Psalms 119:89 "For ever, O LORD, thy word is settled in heaven."  Proverbs 30:5-6 "Every word of God is pure: he is a shield unto them that put their trust in him. Add thou not unto his words, lest he reprove thee, and thou be found a liar."  2 Timothy 2:15 "Study to shew thyself approved unto God, a workman that needeth not to be ashamed, rightly dividing the word of truth."  2 Timothy 3:16-17 "All scripture is given by inspiration of God, and is profitable for doctrine, for reproof, for correction, for instruction in righteousness: That the man of God may be perfect, throughly furnished unto all good works."  Luke 6:49 "But he that heareth, and doeth not, is like a man that without a foundation built an house upon the earth; against which the stream did beat vehemently, and immediately it fell; and the ruin of that house was great."  James 4:17 "Therefore to him that knoweth to do good, and doeth it not, to him it is sin."
I cannot knowingly sin against my Lord in this matter.  The principles and the methods matter to God.
On Saturday, August 22, 2020, 09:42:57 AM CDT, wrote:  Thank you for teaching me Jerald! And it's fine you cannot help me!  In what way did I break the word of God? Can you please give me some examples so that I can learn?  I'm confused but through proper direction and corrections all things are possible under God!  Thank you and God Bless!  ——————————————————————————————————
Jerald Finney <u>jerald.finney@sbcglobal.net</u> To: Sat, Aug 22 at 6:21 PM  Dear,

I wish to emphasize that I have greatly enjoyed our talks. Because of our conversations, it was obvious that you love the Lord dearly. My life is so full already that I simply do not have the time to spend talking with anyone. I will explain why I cannot be of help ....

Let me suggest that you begin a Bible study from Genesis 1:1 to the end. An excellent teacher is

According to the Word of God, it is a big mistake to take a woman out of her exalted God-ordained role. Serious consequences follow, for a church, for families, and for a nation when women leave their God given roles and assume authority over men. The Word of God makes clear that pastors are to be men. This is a principle that I will honor.

Of course, I also know that many men have not honored their God given roles. They have not been the husbands, the pastors, the leaders they are called by God to be. This is even true of many men who are born again. Men who are saved have no excuse for their deficiencies. Fathers have not led their families, pastored churches, etc. so as to glorify God. They have not been the spiritual leaders God calls them to be.

Most who put their faith in Christ never grow spiritually. They bring to their wives and children, for example, grief and sorrow instead of the joy of the Lord. Most family problems are caused primarily, I believe by immature husband. I said, most. Not all, of course. I am also aware of the mindset of many wives, both saved and lost. They will not submit to their husbands. That is a problem. Every situation is different. I have seen wonderful wives who had tyrannical husbands. I have also seen the reverse.

However, the shortcomings of most pastors does not justify women taking a role not assigned them by our Lord. America, its churches, its families, etc., are generally speaking, chaotic. It is getting more and more like the days of Noah before the flood. I believe time is short. I believe God is calling out America for what it is - a nation that has turned its back on God. I believe he is showing us the state of the churches - most have turned their back on God: they have rejected His Word as their authority. They honor the Lord with their tongues, but their heart is far from him. They keep the commandments agree with everything he says, but I agree with almost everything he teaches. I think you will find this to be remarkably rewarding.

To go to his teachings, go to: Thru the Bible with Dr. J. Vernon McGee Broadcast Series Archives (https://www.oneplace.com/ministries/thru-the-bible-with-j-vernon-mcgee/series/#G) For His Glory, Your friend, Jerald Finney On Thursday, August 20, 2020, 11:41:37 AM CDT, \_\_\_\_\_ wrote: Hello my name is > I would like information and cost to set up my ekklesia meetings. So those attending

could tithe and give having a record of their giving. I am retired as well.

Jerald Finney jerald.finney@sbcglobal.net To: \_\_\_\_\_ Thu, Aug 20 at 1:23 PM Dear Ms.

This ministry only helps churches who wish to organize according to the principles of the New Testament. If your ekklesia is such a church, please have the pastor contact me. I would be glad to discuss this matter with him. God bless. Jerald Finney

To: Jerald Finney Fri, Aug 21 at 2:02 PM Forwarded message

From: \_\_\_\_\_ Date: Fri, Aug 21, 2020 at 2:50 PM Subject: Weblog title "Unincorporate from a 501c3 to a non-

501c3"
Subject: Unincorporate from a 501c3 to a non-501c3
We are currently a house church model under a 501c3 denomination. We are coming out from under that denomination with plans to be unincorporated and non 501c3. We will most likely go through the Ministry boot camp and join their home group network. We don't own property or real estate, but wondered how do we handle the tithes and offerings, legally. We would like to keep our name, and we have an EIN in the state of Florida under that name. WE do have a bank account in that name. Do we have to make any changes to that?
Jerald Finney jerald.finney@sbcglobal.net To: Fri, Aug 21 at 10:25 PM  Dear Ms,
I am the Christian attorney who works with the BLC in these matters. Please have your pastor contact me about this.
Jerald Finney jerald.finney@sbcglobal.net 512-785-8445
Website: jeraldfinney.com
On Saturday, August 22, 2020, 05:07:24 AM CDT, wrote: Hi,
I am the Pastor that reached out to you.  Thank you,  ———
Jerald Finney <u>jerald.finney@sbcglobal.net</u> To: Sat, Aug 22 at 4:38 PM
Dear Ms, I must inform you that the standard for all matters of faith and practice for this ministry is the KJB. Because of that, we cannot help churches with women pastors.  Jerald
To:Jerald Finney Sat, Aug 22 at 6:05 PM Thank you for your response.
To:jerald.finney@sbcglobal.net Sun, Aug 23 at 6:15 PM
as a warrior of Christ you should personally sue John Ashcroft he has personally as a giant taunted God. We need to do such things we the people own the court. Each person in your church should sue him until you win Not from your church, but a fighter for CHrist and the kingdom.  Great love. Teena
Jerald Finney jerald.finney@sbcglobal.net To: Tue, Aug 25 at 8:14 PM  [082520 Prepared sample letter of resignation, letter of acceptance, and Resolution appointing new pastor and trustee for Church and Church Trust (Old pastor, Pastor).  Dear Brother,

Attached are sample transition letters and Resolution. God bless.
For His Glory,
Brother Jerald
JERALD C. FINNEY
BAB, HB, BBA, JD
801 Elgin St.

Amarillo, TX 79118

**Churches under Christ Ministry** 

Phone: (512) 785-8445

E-MAIL: jerald.finney@sbcglobal.net

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**082920,** he notified me that he will send me copies of the docs next week.]

On Thursday Avenue 27, 2020 04/52/54 DM CDT
On Thursday, August 27, 2020, 04:53:51 PM CDT, wrote:
Forwarded message
From: Date: Thu, Aug 27, 2020 at 3:33 PM
Subject: Weblog title "Dissolving a 501c3"
Hi there
Do you provide help with dissolving a 501c3? I started a ministry just a few years ago. After discovering the
truth I want no part of it but have no clue how or what to do. I have sent an email to the Attorney General but
have not heard back. If there is anything you can do to help I would greatly appreciate it.
Thank you
Jerald Finney jerald.finney@sbcglobal.net To: Fri, Aug 28 at 6:00 PM
Dear Ms
I am the attorney who answers inquiries to the BLC. This ministry helps <i>churches</i> who wish to operate under
the Lord Jesus Christ and him alone. The ministry does not help stand alone <i>ministries</i> .
That said, you can find out from the Internal Revenue Service how to get out of your 501c3 status.  God bless.
Jerald Finney
website: jeraldfinney.com
Cell: 512-785-8445
Email: jerald;finney@sbcglobal.net
Forwarded message
From: Date: Wed, Aug 26, 2020 at 2:09 PM Subject: Weblog title "501(c)3"
Dear Sirs,
I pastor a non-denominational church. I am interested in pursuing eliminating our 501(c)3 status. When we
began our congregation (25 years ago), we did what we were "supposed" to do, and applied for tax exempt status.
I have since become convinced that this is not God's best for his people, and that we would do better to not have
this status. Any information you can provide about how we might proceed would be greatly appreciated.
Jerald Finney jerald.finney@sbcglobal.net To:, Aug 28 at 5:52 PM
Dear Brother,
I am the attorney who handles these inquiries for the BLC. Feel free to give me a call (number below). If you
get a message, please leave a VM and I will return your call asap.
God bless.

Brother Jerald Finney BAB, HB, BBA, JD 801 Elgin St. Amarillo, TX 79118 Churches under Christ Ministry

Phone: (512) 785-8445

E-MAIL: jerald.finney@sbcglobal.net

August 29: Received completed Qustionnaire 1 from Pastor \_\_\_\_\_\_. Printed it out for review.

Jerald Finney < jerald.finney@sbcglobal.net>To: \_\_\_\_\_\_ Sat, Aug 29 at 5:35 PM

Dear Pastor \_\_\_\_\_\_,

Received completed Questionnaire 1. I will email you Questionnaire 2 early next week. I see nothing we need to discuss after reviewing Q1. We are in agreement on all matters essential to helping your church establish a trust relationship with property, the property to be owned by the Lord Jesus Christ. God bless.

For His Glory,

Brother Jerald Finney

Sept. 1: Emailed Questionnaire 2 to Pastor \_\_\_\_\_.

Churches Under Christ Ministry Website (jeraldfinney.com)

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

Biblical Law Center Website (http://biblicallawcenter.com/)

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

E-mail: jerald.finney@sbcglobal.net