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# WE ARE THE CHURCH

## SECTION I

### WHAT IS A CHURCH?

1. The Christian Church is not a building, but is the flesh and blood men and women, who make up the body of Jesus the Christ, proclaiming and teaching the gospel of Christ, as it is written; "he is the head of the body, (the Church), who is the beginning, the first born from the dead", Col 1:18, and, "ye are the body of Christ, and members in particular (individually)", 1 Cor 12: 27, and "for His body's sake, which is the Church", Col 1:24, and since, He "hath put all things under his feet, and gave Him to be Head over all things to the Church, which is His body, the fullness of Him who fullness all in all", Eph 1:22-23.
2. The Christian Church can meet in many places and is not restricted to any building or Physical place, as it is written; "For where two or three are gathered together in My name, I am there in the midst of them", Mathew 18:20.
3. The Christian Church can be a building where the body meets or it can be any house (of a believer in Jesus the Christ) in order to function as a Church of Acts, since Paul spoke, "and how I kept back nothing that was profitable (helpful) unto you, but shewed (proclaimed) you and have taught you publicly and from house to house", Acts 20:20 "and to our beloved Apphia, Archippus our fellow soldier, and to the Church in your house", Philemon 1:2.
4. In the U.S. Supreme Court decision considering the case of **Everson vs. Board of Education, 330 US 203.91, LE 2nd 711**, the Court held that: The "establishment of religion" of the First Amendment means: Neither a state nor the Federal Government can set up a church. Neither can it pass laws which aid one religion, aid all religions, or prefer one religion over another. Neither can it force nor influence a person to go to or to remain away from a church against his will or force him to profess a belief or disbelief in any religion. No person can be punished for entertaining or professing religious beliefs or disbeliefs, for church attendance or nonattendance.
5. In Title 26 of the United States Code and Income Tax Regulations - June 26, 1977 Edition - published by Commerce Clearing House, it states in Section 1.511-2 (ii) volume 1, page 33, 471-42; and in The Law of Tax Exempt Organizations by Bruce Hopkins - published by Lerner Law Book Co., 1977 (page 107), it states the following: The term "church" includes a religious order to a religious organization if such order or organization (a) is an integral part of a church, and (b) is engaged in carrying out the functions of a church, whether as a civil law corporation or otherwise. (Note "or otherwise" you do NOT have to incorporate and thus become a creature of the State.) However, the option does remain, for the Church to incorporate.
6. There are both advantages and disadvantages to both sides of this question. One item of interest is the position taken by the State on the rights of incorporated entities. The Official Internal Revenue Service Audit Guide in Section 242.31, addressing corporation books and records states: The privilege against self-incrimination under the Fifth Amendment does not apply to corporations. The theory for this is that the State, having created the corporation has reserved the power to inquire into its activities. If we incorporate, we give up the **RIGHT** and become controlled, at least to a degree, by the State. However, if we remain unincorporated, we retain all of our inalienable rights.
7. In summary, under the above regulation (1.511-2 (ii)), a "church" is an organization, the "duties" of which include the ministration of sacerdotal (i.e. priestly) functions and the conduct of religious worship. The

existence of the elements depends on the "tenets and practices of a particular religious body". A church may also include a religious order or other organization, which is an "integral part" of a church and is engaged in carrying out the functions of a church.

8. In a California US District Court decision, in consideration of the **The Universal Life Church, Inc. vs. United States, 372 F. Supp. 770, 776 (E.D. Cal 1974)** the court held that: "Neither this Court, nor any branch of this Government, will consider the merits of fallacies of a religion, nor will the Court compare the beliefs, dogmas, and practices of a newly organized religion with those of an older, more established religion, nor will the Court praise or condemn a religion, however excellent or fanatical or preposterous it may seem. Were the Court to do so, it would impinge upon the guarantees of the First Amendment." See also: "Law of Tax and Exempt Organizations" by Bruce Hopkins -published by Lerner Book Co. 1977, page 110, in your local law library.
9. From the above, we can at least say this: "Under the Constitution of the United States, our governmental officials have an obligation to protect freedom of religion, that is, state defined religion; See: Abington School District VS, Schempp 374 U.S. 203 1963.
10. From these decisions we may conclude that any claim to church status cannot be subjected to evaluative criteria or government standards, as such action would tend to prescribe the form and content of religious beliefs and practices. Also, whatever rights, privileges and exemptions or immunities are granted to **ANY** church, and/or religion, are also and must, on the same basis and to the same extent, be granted to **ALL** Churches and/or religions.

## **RELIGIOUS FREEDOM - A NATURAL RIGHT**

11. The first amendment of the United States Constitution reads as follows: "Congress shall make NO LAW respecting an establishment of religion, or prohibiting the free exercise thereof; or abridging the freedom of speech, or of the press; or the right of the people peaceably to assemble, and to petition the government for a redress of grievance."
12. We have a natural, in-alienable right to freedom of religion. No law **FOR, AGAINST or OTHERWISE can ever be made** with regard to the Church, as it exists under the Supreme Law of the Land, within a **LEGAL NULL. There is NO LAW AT ALL** respecting an establishment of religion or the free exercise thereof.
13. The RIGHTS spoken of here, in the first Article and the following nine Articles (i.e. the Bill of Rights), are personal rights, fought and paid for, by the sacrifice of human life of our ancestors. These laws-rights, as well as the entire Constitution of the united States of America, are in fact, the Supreme Law of the Land. The Supreme Court of the United States has addressed itself to this fact, and holds the following opinion: "Any law opposed to the Constitution of the United States is as if it were NO LAW AT ALL!"
14. We hold this doctrine to be so important, that we have reprinted the fullness of the text from 16 Am. Jr. 2nd, page 177, which states the following: "The general rule is...**that an unconstitutional statute, though having the form and name of law, is in reality NO LAW, but is wholly void, and ineffective for any purpose, since unconstitutionally dates from the time of its enactment and not merely from the date of the decision so branding it an unconstitutional law, in legal contemplation, is as inoperative as if it had never been passed.** Since an unconstitutional law is void, the general principles follow that it imposes no duties, confers no rights, creates no office, bestows no power or authority on anyone, affords no protection, and justifies no acts performed under it. A contract which rests on an unconstitutional statute creates no obligation to be impaired by subsequent legislation. A void act cannot be legally inconsistent with a valid one. And an unconstitutional law cannot operate to supersede any existing valid law. Indeed, insofar as a statute runs counter to the fundamental law of the land, it is superseded thereby. Since an unconstitutional statute cannot repeal or in any way affect an existing one, if a repealing statute is unconstitutional, the statute it attempts to repeal, remains in full force and effect. The general principles stated above apply to the constitutions as well as the laws of the several states insofar as they are repugnant to the Constitution and the Laws of the United States. Moreover, a constitution will nullify is as effectually as if it had, in express terms, been enacted in conflict therein".
15. Summary: From this, it is established by the Supreme Law of the Land, that NO LAW for, because of, against, or otherwise is possible regarding religion. NO LAW IS NOT LAW AT ALL! The church exists in a legal null, under the Supreme Law of the Land, the Constitution of the united States of America.

## **EXEMPT ORGANIZATIONS**

16. The Question: Is the Church an organization which is listed as tax exempt in Title 26 of the United States Code (26 USC)? Note: 26 USC, (i.e. the code), is the LAW which the Federal Legislature has passed - so it is primary. The regulations, (the code), expound what the Internal Revenue Service has held concerning the Code taking into consideration court cases, rulings, etc.
17. Internal Revenue Code, Section 501 (c) (3) - List of exempt organizations, foundations and establishment organization, etc.; organized and operated exclusively for religious purposes (the church). Restrictions - No part of the net earnings of which insures to the benefit of any private shareholder or individual, no substantial part of the activities of which is carrying on propaganda, or otherwise attempting to influence legislation, and which does not participate in, or intervene in (including the publishing or distributing of statements), any political campaign on behalf of any candidate for public office, (page 4379).
18. Regulation I .501 (a) - I - Exemption from taxation Section 501 (a) provides an exemption from income taxes for organizations which are described in Section 501 (c) (volume I , page 33, 431).
19. We see from the above information, that the church exists as an exempt organization under the laws of the United States of America; that is, the Church; and not the person or individuals who establish it.

#### **RULES WITH RESPECT TO 501 (c) (3) ORGANIZATIONS**

20. Under the **NO LAW** concept of the First Article of the Constitution of the united States of America, is there any requirement, by law, for the church to make application for recognition of Exempt Status?
21. **Code 508 (a) - New organizations** must notify the secretary that they are applying for recognition of 501 (c) (3) status **EXCEPT as provided** in Subsection (c), (page 4395).
22. **Code 508 (c) (1) (a) - Exceptions - mandatory exceptions - subsection (a), shall not apply to - (A) Churches, their integrated auxiliaries, and conventions or associations of churches.**

### **RETURNS BY EXEMPT ORGANIZATIONS**

23. So far, we have established under the **NO LAW** concept of the First Article that: The Church is exempt by right and does not have to petition any government agency for recognition of exempt status. In fact, as stated in the above paragraph, the law (Section 1, Code 508 - I (a) (4), the church is exempt whether it files notice or not.
24. Let us say we have established a church and operated said church for one year. The question comes to mind: When every organization and private person is required to file an annual tax return - does the church also have to file?
25. **Section 6033 (a) (2) (A) Mandatory Exceptions - Paragraph (1) shall not apply to - (i) churches.**
26. **Section 6033 (a) (2) (A) (i) provides for mandatory exceptions to filing requirements for religious organizations and states that filing requirements shall not apply to "churches", their integrated auxiliaries, and conventions or associations of churches.**
27. **Section 6033 (a) (2) (iii) exempts as well "the exclusive religious activities of any religious order.**
28. **Explanation: Under Section 6033, your church or religious order has complete immunity to disclosure. It is not necessary for you to maintain records of any kind except for your own purpose and reasons.**
29. Can you believe it? The congress remained true to the Supreme Law of the Land, again. The First Article says: "Congress shall make no law respecting an establishment of religion," . . . and they have **NO LAW** whatsoever.

### **DISSOLUTION or TERMINATION**

30. People are no more than the sum total of what they think, say and do. Let us say, because of who we are and where we are emotionally, spiritually, academically, financially, and personally, we can no longer live with or otherwise support our involvement in the Church and/or the ministry. Is there any requirement for the person or persons who establish, and operate a church to notify ANY government agency of a dissolution, termination or substantial contraction of their church?
31. Code 6043 (b) (1) - No return shall be required under this subsection from churches, their integrated auxiliaries, conventions or associations of churches.
32. Regulation I , Section 6043 - 3 - Return regarding liquidation, dissolution, termination or substantial contraction or organizations exempt from taxation under 501 (a). (Volume 3, page 40, 325)
33. Regulation I , Section 6043 - 3 (b) - Exceptions. The following organizations are not required to file the return described in paragraph (a) of this section.
34. Regulation 1 , Section 6043 - 3 (b) (I) - Churches, their integrated auxiliaries, or conventions or associations of churches.

35. In terminating the Church existence, there is a form published just for that action. The number of the form is: Form 966 - E and it addresses 26 USC 6043 (b) of the Code and your responsibility thereunder. The title of this form is: Liquidation, dissolution, termination, or substantial contraction of organizations exempt or formerly exempt under section 501 (a). The Church is in 501 (c) (3), and every organization in (c) is also in (a). You will find in the instructions at the bottom of the page, that the Church, the integrated auxiliaries and/or conventions or associations of churches are exempted from filing this form.

## CONCLUSION

36. This completes our initial consideration for the establishment, operation and termination of a church. We believe in fact, a Church established using the above information and based on the information provided, with the establishment of a church, the Church can do three (3) things: (1) Originate; (2) Operate; and (3) **Terminate (termination is non-scriptural, however is necessary for governmental peace)**; without any responsibility to any agency, civil government or otherwise; to gain their approval, sanction, or any other blessings, with regard to recognition of exempt status (which is your inherent right).
37. Since a Church is mandatorily exempted from filing for recognition of exempt status and the Church is mandatorily exempted from filing any return with any government agency, you can terminate the Church without telling any government agency anything. The Church, in fact, exists within a legal null. There is NO LAW. AMEN.

## SECTION II COURT DECISIONS

38. "Religion is not confined to a sect or a ritual. The symbols of a religion to one are anathema to another. What one may regard as charity another may scorn as foolish waste. And even education is today not free from divergence of view as to its validity. **Unity School of Christianity**, 4 B.T.A. 61, 70 (1926).
39. Judge Brattin for the Eastern District of California, in **Universal Life Church, Inc. vs. United States**, 372 F. Supp. 770, 776 (E.D. Cal 1974), states: Neither this court nor any branch of this government will consider the merits or fallacies of a religion. Nor will the court compare the beliefs, dogmas, and practices of a newly organized religion with those of an older, more established religion. Nor will the court praise or condemn a religion, however excellent or fanatical or preposterous it may seem. Were the court to do so, it would impinge upon the guarantee of the First Amendment."
40. Further, in **United States vs. Seeger**, 380 U.S. 163 (Supreme Court 1965), "we find the court addressing the concept of God and religion and holding that the test of belief in God (they put in Supreme Being) is whether a given belief that is sincere and meaningful occupies a place in the life of its possessor, parallel to that filled by the orthodox belief in God of one who is clearly religious". Assuming the holding of the court is valid in the above cases, it then necessarily follows that any lawful means of formally observing the tenets of faith of any religious body is worship within the meaning of the tax exemption provisions.
41. In the case of **Fellowship of Humanity vs. Alameda County**, ('57), 153 Cal A. 2<sup>nd</sup> 673, 315 p. 2<sup>nd</sup> 394, it is held that: "The terms "religion" or "religious" in tax exemption laws should not include any reference to whether the beliefs involved are theistic or non theistic. Religion simply includes: (1) a belief, not necessarily referring to supernatural powers; (2) a cult, involving a gregarious association openly expressing the belief; (3) a system of moral practice directly resulting from an adherence to the belief; and (4) an organization within the cult designed to observe the tenets of belief. The content of the belief is of no moment."

## COURT DECISIONS REGARDING ORDINATION

42. In **Kibbe vs. Antram**, 4 Conn. 134, 139, we see that to "ordain" is to vest with authority - ministerial function - or sacerdotal power. Also from the same case it is established that, "the ordination" of a clergyman remains even after his separation from a church of which he once had charge, and his spiritual authority continues, although he is not settled over a particular congregation".
43. From **Buttecali vs. U.S.C.C.A.**, Tex. 130F. 2<sup>nd</sup> 172, 174, the following rationale is stated: "Generally a duly 'ordained minister' is one who has followed a prescribed course of study of religious principles, has been consecrated to the service of living and teaching that religion through an ordination ceremony under the auspices of an established church, has been commissioned by that church as its minister in the service of GOD and generally is subject of control or discipline by a council of the church".

44. In **Ruggles vs. Kimball**, 12 Mass. 337.338, it states: "The minister may be installed over some particular society, either incorporated or unincorporated."

## **THE MAKING OF AN ORDAINED CHRISTIAN MINISTER**

45. First of all, we need a minister, Duly Ordained, or who may be installed and/or commissioned by the Church. This individual is usually the product of the following evolution:
- A. Has accepted Jesus the Christ and his or her Lord and Savior.
  - B. Professes personally that Jesus the Christ came in the flesh and was the Son of God, I John 4:1.
  - C. Has or she has been anointed by the Father, who art I Heaven as an apostle, prophet, evangelist, pastor or teacher and desires to fulfill his or her calling.
  - D. The Church may now ordain and give whatever written or oral confirmation it so desires.

## **SECTION III**

### **CHRISTIAN CHURCH LEADERSHIP**

45. The RULERS of each Christian church is: its governing Board of Elders. This board is limited as to what it can do by law and must forever and always struggle to remain above and beyond reproach. If they don't; they will endure a world of trouble and personal pain from bureaucratic agencies, established and operated by persons who have nothing but time to create and disseminate trouble, problems and pain. This Board of Elders is further limited by the organizations creative documents (i.e., see Church charter and by-laws).
46. We have already seen that case law supports any decision a Church makes, regarding ordination and the final decision as to form and function should be left up to the Elders of each church.

## **SECTION IV**

### **WHAT IS RELIGION?**

48. It would appear from the above, that what is "religious" and/or "religion" depends upon a person's personal belief and not upon any organized or official stand. One's concept of the a Supreme Being" cannot be subjected to evaluative criteria; as long as it is sincere, meaningful, and occupies a place in his life equal to that concept of God which a person of an orthodox persuasion might hold. Now, before you perform brain surgery (and let's face it, that is what you, the minister, witch doctor, and/or politician, do - operate on the minds of men), it would be well for you to: "Study, to show yourself approved unto God, a workman that needeth not be ashamed rightly dividing the word or truth." (II Timothy 2:15).
49. In **Reinhart**, 9 Ohio S & C. P. **Dec. 441 ,442**, "The moment an attempt is made to limit or restrict ordination to some special form of ceremony, we begin to discriminate between the diverse modes and forms of ordination *practiced* by the various religious societies. The laws of Ohio make no discrimination in any respect between Catholic, Gentile, Jewish, or any other religious societies or denominations; much less do they attempt to prescribe any mode or form of ministerial ordination, which is defined in the Standard Dictionary as "the act or rite of admitting and setting apart to the Christian ministry or the holy orders, especially in the Roman Catholic, Anglican, and Greek church's consecration to the ministry by the laying on of hands of a bishop or bishop; in other churches, consecration by a presbytery synod, or council of ministers." It has been the practice of this court, therefore, to grant the license to authorize the solemnization of marriages to duly commissioned officers in the Salvation Army who were engaged under such priests, Jewish rabbis, teachers and ministers of spiritualistic philosophy, and in fact all persons who can prove to the satisfaction of the court that they have been duly appointed or recognized in the manner required by the regulations of their respective denomination, and are devoting themselves generally to the work of officiating and ministering in the religious interest and affairs of such societies or bodies"; thru ordination.
50. See also the **Book of Concord**, which contains the Confessions of the Evangelical Lutheran Church, and dates back to 1523 A.D., translated by Theodore G. Tappert, For-tress Press, 1959, under the General Index: **ORDINATION** - "as a sacrament", on page 212.11; "ordination by heretics are valid", on page

314.3; "the right of the church to call, elect, and ordain ministers", on page 331 .67; "the bishops' right to ordain", on page 330.62; "the popes' right to ordain", on page 320.5; etc.

## **BOILING IT DOWN**

51. From the above it is clear that: an ordination is only a recognition by some religious society, (the congregation), publicly proclaiming that said individual is vested with spiritual authority; a right which that individual had prior to public proclamation. If, after once having been ordained, a minister leaves his church and congregation, his ministerial authority does NOT cease even though he is no longer physically tied to that initial religious (church) body. Generally, most ministers have studied and are under the authority of some governing body. Whether the church is incorporated or unincorporated, the state has no authority whatsoever in the internal affairs of the church. And finally, the form of the ordination and the ceremony thereof means very little when we take into consideration all the other religious organizations in the United States - the rites of one religious body are considered just as credible as any other religious body.

# **SECTION V**

## **THE LAW**

52. The law requires every taxpayer to maintain records that will enable him to complete an accurate and complete return (see Internal Revenue Service publications 334, 552 and 583). However, the church is a tax exempt organization by right and is not considered to be a taxpayer, even though it operates as a separate legal entity which can buy, sell, rent, own real property, do any and all kinds of business, as well as sue and be sued just like a natural born person.

## **RELATED CHURCH BUSINESS**

53. The church operates generally on an exempt basis. This is, exempt from property tax, (some states have a qualifying procedure, so you must check with your local county tax assessor), exempt from state sales tax and state income tax in most cases. (You should check with your individual state taxing authority, as this also varies from state to state). Exempt from Federal Withholding, FICA and FUTA taxes for its ministers (see Internal Revenue Service publication 15 circular E), exempt from Retail Federal Excise Tax and finally, exempt from Federal Income Tax on its exempt purposes (see Internal Revenue Service publications 598 and 1018).

## **SPECIFIC EXCEPTIONS TO UNRELATED CHURCH BUSINESS**

54. Department of the Treasury, Internal Revenue Service Publication 1018 (1-77): Certain Income - producing activities are **exempted** from tax even though they may be from an ongoing, unrelated business. These exceptions are: (1 ) Activities in which substantially all the work is performed for the church by unpaid volunteers. (2) Activities carried on by the church primarily for the convenience of its members, students or employees. (3) Selling merchandise, substantially all of which has been received by the church as gifts or contributions. (4) Generally, dividends, interest, annuities, royalties, and capital gains and losses. (5) Generally, rents from real property. Examples of Exceptions: A church holds a monthly bingo game. If substantially all the work is done by unpaid volunteers, the income is not taxed. Similarly, if a church regularly holds fund-raising dinners, open to the public, the income is **not taxed** if substantially all the work is done by unpaid volunteers.
55. The specific exceptions of dividends, interest, annuities, royalties, and capital gains and losses, are aimed at excluding passive income from tax and taxing income from active businesses. For example, if a church owns stock in a taxable business, dividends from the business are not subject to the **tax**.
56. Under certain circumstances, however, property acquired by a church for its use for exempt purposes in the future is not treated as "debt-financed." An example of this is a church purchasing land by mortgage for a new church building and renting the land while collection a building fund. As long as the exempt use of the property begins within 15 years, any rental income from the real property falls within the exemption and is not **taxable**.

## RETURNS BY EXEMPT CHURCHES

57. 26 USC, Section 6033 (a) (2) (A) (i) ~ Generally, the "church" is mandatorily excepted from filing an annual Federal Tax Return (that is Form 990-A), which all other 501 (c) (3) organizations are required to file.
58. This does not apply to the unrelated trade or business of a church however. This is brought to light in the regulations as Regulation I, Section 6033 - 1 (I) (1) which states: "Certain organizations (i.e. churches) otherwise exempt under section 501 (a) and described in 501 (c) (3) are required to file a Federal Tax Return on Form 990T, on unrelated trade and business."

### WHERE ARE WE?

59. From the above we may conclude the following: (1) churches may or may not keep permanent books and records. (2) These may include: records, and inventories sufficient to show specifically the items of: (A) **Gross Income**, or, (B) Receipt (contributions, gifts, etc.) (C) Disbursements (expenses). If said church is involved in unrelated trade and business, it must keep permanent books and records relating specifically to the unrelated trade and business.

## SECTION VI

### THE INTERNAL REVENUE CODE

60. SECTION 6033 (a) exempts religious organizations from the need for filing returns of any kind. Section 6033 (a) (2) (A) (i) provides for mandatory exceptions to filing requirements for religious organizations and states: **that filing requirements shall not apply to churches, their integrated auxiliaries, and conventions or associations of churches. Section 6033 (a) (2) (A) (iii) exempts as well the exclusively religious activities of any religious order.**
61. EXPLANATION: Under Section 6033, your church or religious order has complete immunity to disclosure. It is not necessary for **the church to maintain records of any kind except for your own purposes and reasons.**
62. **SECTION 107, in the case of a minister of the gospel or other spiritual material, gross income does not include:** 1) the rental value of a home furnished to him as part of his compensation; or 2) the rental allowance paid to him as part of his compensation to the **extent used by the minister to rent or provide a home.**
63. **EXPLANATION:** In order to qualify for the exclusion, the home or rental allowance must be provided as remuneration for services which are ordinarily the duties, of a minister of the gospel or other spiritual material. The rental allowance may be used for the rent of a home, the purchase of a home, and for **expenses directly related to providing a home.** Expenses for food and servants are not considered for this purpose to be directly related to providing a home.
64. SECTION 3401 (a) (9) provides that the definition of **the term "wages for tax withholding purposes does not include remuneration paid** "for services performed by a duly ordained, commissioned or licensed minister of a church in the exercise of his ministry or by a member of a religious order in the exercise of duties required by such order; etc."
65. EXPLANATION: Internal Revenue Service regulations provide guidelines for Internal Revenue Service employees to help them understand the Internal Revenue Code. Internal Revenue Service Regulation 31.3401 (a) (9) - I states: "Service performed by a member of a religious order in the exercise of duties required by such order includes all duties required of the member by the order. The nature or extent of such service is **IMMATERIAL** so long as it is a service that the minister is directed or required to perform by ecclesiastical superiors.
66. **FOR EXAMPLE:** If Father McLaughlin is directed by his order to work for the federal government in the Office of the President, then his employer (in this case the federal government) is not under any compulsion whatsoever to withhold either federal income taxes or social security taxes. A member of a religious order may be required by his order to be an Advisor to the President; a pilot, or a bank loan officer. The regulation states that the nature or extent of such service is **IMMATERIAL.**
67. SECTION 170 provides that up to 50% of an individual's Adjusted Gross Income (**AGI**) is **deductible for contributions to religious and charitable organizations.** The "General Rule" allows tax deductible status for contributions to "a church or a convention or association of churches, etc."

68. EXPLANATION: A person with an Adjusted Gross Income of \$30,000 may contribute up to \$15,000 and claim such a deduction. Other subsections of Section 170 provide for donations of income-producing assets and also for the Unlimited Charitable Deduction sometimes known as the "**Nun's Rule**".
69. SECTION 1402 (c) (4) provides that "the performance of service by a duly ordained, commissioned, or licensed minister of a church in the exercise of his ministry or by a member of a religious order in the exercise of duties required by such order", is not **considered a "trade or business" when used with reference to self-employment or net earnings from self-employment.**
70. EXPLAINATION: An auto mechanic, gardener, or medical doctor may be self-employed, if the religious order of which one is a member **directs one to undertake duties** in one's field of training or experience, as a self-employed person, then **any income received not taxable as income from a "trade or business"**.
71. IRS PUBLICATION '15, 1978, Circular E, **EMPLOYER'S TAX GUIDE**, is distributed free of charge by the Internal Revenue Service. On page 11, you will find that "Members of religious orders who have taken a vow of poverty "performing duties required by the order" **are exempt from "in-come tax withholding" and from "social security"**.
72. SECTION 1402 (e) exempts "a member of a religious order who has taken a vow of poverty as a member of such order" from taxes under the Federal Insurance Contributions (sic) Act, (i.e. FICA or social security). There is no requirement that you file for this exemption from social security tax. The exemption is automatic when you are a member of a religious order, who has taken a vow of poverty as a member of your order.
73. Any person, including any government official, within the jurisdiction of the Constitution of the united States of America, who acts to prefer one religion to any other in an official capacity, is acting in the violation of the Constitution of the united States of America. At the very least, a government employee may be dismissed for violating his oath of office to uphold the Constitution of the united States of America and he or she may be subject to civil and criminal penalties, with fines up to \$10,000 or imprisonment up to five years, or both.

**Religious Freedom is Your  
RIGHT!  
It is up to YOU to protect it.**