

# THEY TORE THE OLD LIGHTHOUSE DOWN

*by Dr. Greg J. Dixon*



Left: In the background may be seen a piece of the heavy equipment and several dumpsters used to tear down and haul away the **OLD LIGHTHOUSE**.

Right: The front of the **OLD LIGHTHOUSE** which housed the **KIDDIE KOLLEGE** and the gymnasium on the right side of the photograph.



Left: A closer photograph of the **KIDDIE KOLLEGE** once used to teach youngsters about God and Jesus Christ.

Right: Thousands of sinners over a period of more than 50 years left pews and these seats to make their way to an old fashioned altar where they came to know Jesus Christ as their saviour.



**Indianapolis Baptist Temple  
(The Lord's) property  
Sold To Christel House Foundation  
March 2002 For \$1,500,000  
For A Charter School**

**Property Had Been Appraised  
For \$6 Million**

**Only \$ 255,000 Paid  
To Federal Government  
Toward The Bogus Judgment**

**Those Who Ministered at The Church  
Had Already Met Their Own  
Tax Liability**

**This Is Double Dipping By  
The Government!**

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## THE LIGHT HOUSE

There's a Lighthouse on a hillside  
That overlooks life's sea When I'm tossed  
it sends out a light that I might see

And the light that shines in darkness  
Now will safely lead me home  
If it wasn't for the lighthouse  
My ship would sail no more

And I thank God for the lighthouse  
I owe my life to Him  
Jesus is the Lighthouse  
And from the rocks of sin  
He has shown the light around me  
That I might clearly see

If it wasn't for the lighthouse  
Tell me where would this ship be?

Everybody who lives around me  
Wants to tear the lighthouse down  
The big ships don't sail this way anymore  
Ain't no use in it standin' round  
Then my mind goes back to that  
Stormy night when just in time I saw the light  
The light from that old lighthouse  
That stands upon the hill.

I thank God for the Lighthouse  
I owe my life to Him  
And if it wasn't for the lighthouse  
tell me where would this ship be?

By Rony Hinson

Under the backdrop of a fallen woman taken in adultery the Lord Jesus Christ said to her pharisaical tormentors, "I AM THE LIGHT OF THE WORLD: he that followeth me shall not walk in darkness but shall have the light of life." There is no question that when they nailed Him to the cross the apostate religious world in particular thought that they were turning that light of Deity out and they never expected it to shine on their sinful lives again. Who has not thrilled at the way our Lord exposed their hypocrisy when they tried to trap him by bringing a woman who had been caught in the very act of adultery to see if He would uphold Moses law in regards to the stoning of adulterers. But saying nothing he just simply wrote on the ground, "as though He heard them not." Some believe that He wrote the names of women that those religious leaders had been with or the towns that they had visited to carry out their unfaithful trysts. Whatever He wrote it had a powerful impact on them because when He said, "He that is without sin among you let him first cast a stone at her." The scriptures say, "...And they...being convicted of their own conscience, went out one by one, beginning at the eldest, even unto the last." (John 8:1-11) The scripture also says, "And this is the condemnation, that light is come into the world, and men loved darkness rather than light, because their deeds are evil. For every one that doeth evil hateth the light, lest his deeds should be reproved." (John 3:19, 20)

We as believers are called lights in this sin benighted world and are also commanded by our Lord to let our light shine. For He said, "Ye are the light of the world...Let your light so shine among men, that they may see your good works, and glorify your Father which is in heaven." (Matt. 5:14a, 16) Every disciple of Christ that has been martyred for their faith down through the centuries have been persecuted and killed because their tormentors were trying to put out the light of truth that shined from and through them. The scriptures are clear when they were tortured or killed the perpetrators of those evil acts were in reality crucifying our Lord anew. This truth is emphasized in Matthew's Gospel when

he quoted the Lord Jesus as saying that as you treat the brethren of Christ so treat you Christ as well. (Matt. 25:42-45)

One of the greatest truths of the ages is that an individual believer cannot be separated from Christ. Paul writing to the saints at Colosse said, "To whom God would make known what is the riches of the glory of this mystery among the Gentiles; which is Christ in you, the hope of glory." (Col. 1:27) This is one of the most powerful truths in the universe. God through Christ has identified himself with the blood washed redeemed of the ages, which means that to touch a believer in any way either physically or emotionally through slander or gossip is to do the identical same thing to the Lord Jesus Christ. Maybe church folks should think twice before having roast preacher for Sunday dinner.

Saul of Tarsus learned this the hard way on the Damascus road as recorded in Acts chapter nine. After the stoning of Stephen which he consented to he continued to breath out threatenings and slaughter against the Lord's people as he relentlessly made "...havock of the church, entering into every house, and hailing men and women committed them to prison." (Acts 8:3) But when he met the Master face to face on that lonely road he heard Him say, "Saul, Saul, why persecutest thou me? And he said, Who art thou, Lord? And the Lord said, I am Jesus whom thou persecutest..." (Acts 9:4c-5ab) He could never get over the fact that when he was scattering the church of God in reality he was fighting against Christ. In his defense before King Agrippa as recorded in Acts chapter 26 he said, "I verily thought with myself, that I ought to do many things contrary to the name of Jesus of Nazareth. Which thing I also did in Jerusalem: and many of the saints did I shut up in prison, having received authority from the chief priests; and when they were put to death, I gave my voice against them. And I punished them oft in every synagogue, and compelled them to blaspheme; and being exceedingly mad against them, I persecuted them even unto strange cities."

The collective body of believers assembled and serving Christ through the vehicle of the local church is even a greater and

more powerful light in a community than individual saints as the assembly of God shines forth the gospel of Christ in its neighborhood and throughout the city. In fact the Lord Jesus said concerning this collective light, "...a city that is set on an hill cannot be hid. Neither do men light a candle, and put in under a bushel, but on a candlestick; and it giveth light unto all that are in the house." (Matt. 5:14b-15) John the Revelator said that this candlestick represents local churches, which Christ holds in His right hand. "...The seven stars are the angels of the seven churches: and the seven candlesticks which thou sawest are the seven churches." ( Rev. 20a).

The significance of all of this is evident. Christ, the individual believer, and the local church, which is made up of baptized believers, are all His lights in this world, but only as the believer and the church is walking in the light of His word. "This then is the message which we have heard of Him, and declare unto you, that God is light, and in Him is no darkness at all. If we say that we have fellowship with Him, and walk in darkness, we lie, and do not the truth: But if we walk in the light, as he is in the light, we have fellowship one with another, and the blood of Jesus Christ His Son cleanseth us from all sin." (I John 1:5-7)

The Indianapolis Baptist Temple has been a faithful candlestick that has shown forth the light of the gospel of the Lord Jesus Christ in the city of Indianapolis and around the world for fifty-two years. From the twenty-sixth block of South East Street it has shined brightly for fifty years. The church without question has been a city set upon a hill. 6000 people heard the gospel of Christ at one service. With few exceptions its members have knocked on every door in the city to tell people of all ages that Jesus saves. At great personal sacrifice they conducted radio and television broadcasts to the city and nation. In fact it was one of the first churches in America to go on TV. The number of souls that have been saved at this location is innumerable. During one ten year period there were over 20,000 recorded first time salvation decisions. According to *Christian Life Magazine* the Temple was

the 11th largest Sunday school in the U.S. from 1971-'74 averaging more than 3300 per week. Elmer Towns also featured the church in *Americas 10 Fastest Growing Sunday Schools*.

The congregation has given hundreds of thousands of dollars to home and foreign missions. Approximately 200 young men and women have gone out from the church in full time Christian work including 12 families who have gone to the mission field. For thirty years the church conducted a Christian educational ministry that the entire Christian community benefited at the lowest of costs to the families involved. The church has also been faithful in sending forth the light of God's moral law to the city and across the land. The congregation nearly single handedly held back the floodgates of pornography, legalized gambling, rock music concerts, and the legalization of sodomy. Along with others they have been a strong voice against Abortion on Demand, Sex Ed. in public schools, etc. However from 1982 the church may have shined as the greatest light of all as they stood for religious liberty and the encroachment of the Internal Revenue Service and other governmental agencies upon the inner workings of the churches in our land. They have led the way in the right of the New Testament churches to be able to operate in the U.S. without having to be a state controlled legal entity. From 1998 until the church property was raided and seized by federal agents after a 92 day siege on February 13, 2001 the Temple waged a battle clear to the Supreme Court of the U.S. at a cost of over \$300 thousand and laid \$6 million worth of property on the line to uphold the First Amendment so that the Lord's churches can exist openly in America today. Even after they lost this historic battle in the courts, as the judges of the land said that a New Testament church cannot legally exist in our nation today, the churches light is still shining forth as an example as to how a church can continue to exist without legal standing. Under the able leadership of Pastor Greg A. Dixon the church is literally a church without walls as it continues all of its ministries with the exception of the church school. In fact they are having more in attendance in rented facilities than they were having

before the buildings were seized.

In reality a local church (assembly) owns nothing and in that it is not a legal entity it cannot own anything. Everything that it possesses belongs to the Lord Jesus Christ. If that which is held for Christ by the congregation is marred deliberately by those who attend, or is stolen, or is bulldozed to the ground by wicked government and its agents, their actions by every practical means is against the Lord Christ Himself.

When those workmen though ignorantly tore down the buildings where the congregation of the Baptist Temple had worshipped for over fifty years they were actually striking blows against the Lord Jesus. Just as the soldiers, though ignorant, had driven spikes into His hands and feet at Calvary the workmen that drove their instruments of destruction into the heart of the Lord's sanctuary were no different than those soldiers who drove the spikes into the hands and feet of our Savior and not unlike the Centurion who drove the spear into His side. Paul wrote of this when he said "Which none of the princes of this world knew: for had they known it, they would not have crucified the Lord of glory." (I Cor. 2:8)

Not only will those who participate in the persecuting of the church of God be held responsible for crucifying the Lord Jesus afresh but also those who consent to it and support its destruction are just as guilty according to the scriptures. Even though the Rulers who plotted the death of Jesus and the crowd who cried Crucify Him, Crucify Him were not personally involved in His death yet according to the apostle Peter they will be held responsible in the day of judgment unless they repent. In his sermon on the day of Pentecost he said, "Him, being delivered by the determinate counsel and foreknowledge of God, ye have taken, and by wicked hands have crucified and slain:" (I Cor. 1:23)

From the human standpoint the Baptist Temple lost their court case and finally their property and buildings because the overwhelming majority of the Indianapolis community said in essence, "**Tear The Old Light House Down.**" But the greatest tragedy is not that the modernist crowd stood against the church, which we would expect,

but nearly 100% of the evangelical and fundamental preachers and people were against us in this fight. In fact to our knowledge not one pastor in the greater Indianapolis area spoke up for us publicly including the so-called Independent Baptist pastors. Andy Ross a black evangelist and Ed Towne a former professor of religion at Christian Theological Seminary spoke up but no one else did to our knowledge. Obviously If they had known that they were crucifying the Lord of glory there attitude would have been far different. By there support of the government openly and silently they said, "Crucify them! Crucify them! In fact in several face-to-face meetings Marshal Frank Anderson in essence told us that if we could get a crowd of people to come and stand with us that there was no way that he could or would raid the church facilities. But we waited for 92 days and the preachers never came.

While most were silent some have publicly called for the destruction of the Indianapolis Baptist Temple. Below we document the very words that many said through the media during the time of the Baptist Temple's great struggle for religious liberty. Without fear or favor of the great or small we present the following record of those who were bold enough to say before God and man, "**Tear The Old Light House Down.**" We also would like to say for the record that none of those quoted below except for the E-mails ever contacted us personally to ask our side of the story.

#### **People in the Indianapolis area said, "Tear it down"**

Colleen Tiffany who has served as church secretary of the Baptist Temple for more than twenty-five years lives across the street from the old IBT location and she and her husband Bob has had to endure the entire ordeal of seeing the buildings that they have Loved and revered torn down to the bare ground. Recently while planting flowers in her front yard a man from the neighborhood, carrying a camera to record the demolition, walked up and said, "Well the Baptist Temple isn't any more." She replied, "The Baptist Temple still exists and we are meeting at Jonathan Byrd's Conference Center next Sunday

morning at 9:30 am.” This man near seventy reflects the reaction of most people who live in the neighborhood. He knew Mrs. Tiffany was a member of the Baptist Temple and apparently couldn’t refrain himself from letting her know of his feelings concerning the demolishing of the church property.

Mrs. Tiffany was also the brunt of another cruel verbal attack on the church, this time from a local policeman. One evening she and Karen Plemons a lady from the church had driven over onto a street in back of the IBT property to get a better view of the demolition from the rear of the auditorium. It was the same time that the red theatre style seats had been bulldozed from the sanctuary and piled high on the back parking lot. After sitting there a few minutes they drove on to Southern Ave. that is the main street north. A policeman pulled them over and told Mrs. Plemons, who was driving, to put her hands outside of the window where he could see them. Then he asked them if they had their seat belts fastened which they did. When Karen asked him why they were stopped he said that they were having a lot of "break ins" in the area and just wanted to check to see who they were. She explained that they were on that side street to get a better view of the wrecking of the IBT property he said, “Well that’s not the Baptist Temple anymore.”

The spirits of these two individuals reflects what the polls taken by the local media were indicating. According to them more than 70% of the people from the Indianapolis area were saying that the IRS, U.S. Justice Department, the courts and federal marshals were right in raiding and seizing the church property for the payment of an alleged tax debt. But it is evident that the media and religious leaders were influencing them along with the educational institutions that they had attended through the years because they were all for the most part saying,

### **"Tear The Temple Down."**

This attitude was also exhibited with the banner headline in *The Indianapolis Star* on February 14 the morning after the raid

which blared, **“Feds Seize Baptist Temple.”** Most people cannot separate the church (the Lord’s assembly) from the church house. In fact since the raid many of those who attend the Baptist Temple, including my wife, have been asked by relatives, friends and neighbors, “where are you going to church now?” To them no church house no church. Another example of how wide spread this view is happened at our nations capitol recently. Pastor Greg A. Dixon’s daughter Lindsay flew to Washington D.C. with her junior high class for a day in late spring. Someone had arranged for Indiana Congressman Dan Burton to greet the young people. While there he was told that Mrs. Dixon was with the group. With that information he went back to where Kathy was standing and greeted her. During the brief conversation he said, “And what is your husband doing now?” She said that she thought about saying, “Running for your office” but she refrained herself.

But most of the criticism of the Temple’s position has come from those who believe that the church should pay their taxes because Jesus said, “Render unto Caesar...” In fact the members of the Baptist Temple basically lost the battle of public opinion because they could never get over this one hurdle. Most people automatically assume that the government is right and the church is wrong because they have been taught that not only does the Bible say to pay our taxes but it also says that we are to blindly obey government. But these mindless people never stop to think that there is to be no Caesar in America and certainly no Caesar but Jesus Christ over His divine assembly the church. Neither do they understand that the Bible does not teach that we are to, “pay our taxes”, and neither does it teach the unlimited submission to the civil magistrate. But over decades of brainwashing they cannot separate these things out in their thinking. Neither can most people make the difference between loyalty to the nation from loyalty to the government that controls the nation so we shouldn’t be surprised that the press quickly led the people to line up on the side of big government in our case. Also ignorance of the doctrine of the New Testament Church caused most people to make no

distinction between the responsibility of the individual and the collective duty of the local assembly. The Courts could not or would not make this distinction either. The following examples highlight these misconceptions. These incidents also show that people are not willing to allow the Baptist Temple to practice their religious faith if that faith conflicts with their understanding of the bible even to the extreme of supporting the police powers of the state to destroy those who they disagree with. But Calvin roasted Servetus and the Lutherans in Germany butchered the Ana-Baptists after the Reformation so why should we be surprised.

### **Many people across the nation said, “Tear it down”**

Out of hundreds of letters, e-mails and phone calls we have chosen three e-mails that reflect the basic attitude that we were encountering almost daily over the eight years that we battled for religious liberty and especially during the 92 day siege. These e-mails have been cleaned up as to spelling, etc.

From LeAnne-“Your church should be seized. Who do you think you are? As American citizens everyone has to pay social security, withholding and Medicare. Why do you think you are better than us? Just because you are a pastor you think you are not subject to the same taxes we are. Do you think if Jesus were on this earth he would refuse to pay taxes which benefit not only those drawing social security, especially the elderly, but all the other programs that our taxes help to pay? I don't think so. To me it looks like your church is turning into some kind of sect, branching off because you don't like what the government says. It's people like you that give our country a bad image, tax evaders and crooks of the system... You just up and decided that you were not subject to taxes in 1984, who gave you the power to make that decision, God? I don't think so.

From Tinyman-“I know that you will probably not read this entire e-mail because I do not support you. I noticed in the news today that your church lowered an American flag. How hypocritical.

You fly an American flag, yet you protest having to pay taxes that all Americans, Christian and non alike must pay. It seems to me that you are picking only appropriate bible verses that you can exploit for your own gain. Your comment about Waco was so IDIOTIC!...tells me that you are planning violence. It is people like you who drove me away from the church 20 years ago. I think you should study the bible more so you can be honest about both sides of the issues. If you have read my letter this far, thank you, and I think you should do the right thing and pay your back-taxes! You are losing supporters every day this goes on. Militia members from other states are not sympathetic to YOUR Cause. Only there because of their hatred of the government. Thanks for reading, I guess I don't expect a response, I just hope your FOLLOWERS don't resort to violence. Once again thank you.

From Deyrl-Springfield, Illinois-”You asked ‘What would you rely on to teach that we are in defiance of the gov'n't.’ I would answer the exact passage that I quoted in my original e-mail. Some people don't like this, but God appoints the governments around the world. This means that even Adolph Hitler was appointed by God. I know that can be hard to swallow, but it is the truth...when Hitler got out of hand God removed him from power through the use of other leaders and their respective nations. This means that government is also appointed by God and it continues that what they say is the law. If they make outrageous demands then we, as Christians, are to meet their demands. I know this is hard to stomach. In my own situation I have some guns I inherited from my grand dad. I constantly ponder the question of what do I do when the authorities say it is time to give them up. Part of me says, ‘Pass the ammunition,’ and another part of me says, ‘Remember Romans 13. An obedient Christian follows the dictates of the authorities.’ I hope that I am never put in the position of having to make that choice, but if it comes I will do what is required of me.”

### **Most of the media both Conservative and**

## Liberal said “Tear it down”

With the exception of a few conservative publications, which included Internet news outlets and talk radio hosts, all of the media both local and national, Either distorted our position, ignored it, or editorially condemned us. In the spirit of gratitude from the pastors and congregation of the Baptist Temple the following will forever be in our debt which we list alphabetically: *American Freedom Journal*, Angela Neal-head of the Editorial department of *The Indianapolis Star* who wrote four outstanding editorials on our behalf, *Media By Pass*, *The Christian Voice* and *The Howard Phillips Issues and Strategy Bulletin* along with many others. Three inter-net news services-*Sierra Times*, *Vigo Communications* and *World Net Daily* all carried the story and supported us editorially. The talk radio hosts that encouraged us included Alex Jones, Stan Solomon and David Wolf. There were many others that we cannot remember but we will always be eternally grateful. Bo Gritz and pastor W.N. Otwell maintained daily short wave broadcasts at their own expense to keep the plight of our church before the public. We also appreciate Focus on the Family-James Dobson, Point of View Radio program with Marlin Maddox and the Moody Broadcasting Network for keeping their listeners informed even though they didn't take sides either way. Local radio station WBRI carried our broadcast weekly and also kept the public informed through their news broadcasts. It was all of these along with countless others that allowed us to break into the national news outlets such as *The Associated Press*, *The New York Times*, *The Washington Times*, *CNN*, *Fox News Network*, etc. But surprisingly a few conservative papers totally ignored the battle such as Jerry Falwel's *National Liberty Journal*, The John Birch Society *The New American* and *Human Events*.

Nearly 100% of the local and national press spoke out against IBT either through distorted reporting or editorial support for the government. The most prominent way that the case was skewered was by constantly repeating the government line that it

was a tax issue or that IBT failed to pay their taxes. The church could never get their position before the public that it is a first Commandment and first Amendment issue and not a tax matter. Also that it isn't about money but about control in that the evidence showed that electronic media and print continually spouted the fed's position that IBT was a bunch of right wing, tax protest, militia nuts who were anti-government to the core. WTHR Channel 13 in Indianapolis was the worst of the lot. From the beginning they showed pictures of weapons and militia uniformed men along with the so-called news of U.S. v IBT on a nightly and daily basis. It was a total distortion in that none of the pictures of arms and militia had anything to do with the Baptist Temple. Following are a few news reports and editorials from the secular media that gives evidence to this attitude.

*The Franklin Journal*-Article January 4, 1996 By Bryan Corbin-"A tax-protester, Dixon has refused to withhold federal taxes from the earnings of employees since at least 1987." (Editors Note-This decision to sever legal ties with the government at all levels was never one of the pastor alone but it was made only after months of study by the leaders of the congregation and then a unanimous vote of the church members. IBT congregation also had a green light from three constitutional law firms.)

*The Tribune Bulletin*-Anderson, Indiana-Editorial entitled Our View. "An Indianapolis church has no one to blame but itself for the tax trouble it finds itself in."

Tim Swarens, editorial writer-column, *Indianapolis Star*, Feb. 16, 2001-Church Lost Sight of its true mission-"The legal case against the Baptist Temple and its leaders has been described as a slam dunk. The fact that the church lost at every stop along the legal trail lends credence to that contention. The government, the courts ruled, had every legal right to seize the church. But what about the moral and spiritual implications of this week's takeover, prompted by the church's \$6 million tax debt? Did the federal marshals who seized their temple Tuesday uphold man's laws while violating God's, as church leaders and their followers

contend? None of us, especially newspaper columnists, should pretend to speak for God without a heavy dose of fear and trembling. Yet it's fair to address the Baptist Temple's leaders on their own terms. It's also important to evaluate this week's clash between church and state in light of Scripture. I say important, even in a largely secular society, because all of us should recognize that upholding the civil law is not absolute. Governments are more than capable of passing laws that are evil...It's morally imperative that such laws, which would force us to violate another person's God-given rights, not be honored. Yet neither should we become free-lance lawbreakers, ignoring any government edict with which we disagree while dressing our motives in spiritual clothing. The Apostle Paul addresses that balance in the New Testament book of Romans. In Chapter 13, he writes, 'Everyone must submit himself to the government authorities, for there is no authority except that which God has established...Consequently, he who rebels against the authority is rebelling against what God has instituted, and those who do so will bring judgment on themselves.' Paul then writes a passage that would seem to apply directly to the Baptist Temple case 'This is also why you pay your taxes, for the authorities are God's servants, who give their full time to governing. Give everyone what you owe him: if you owe taxes, pay taxes; if revenue, then revenue...When is it not possible to obey and still maintain moral integrity? When government is involved in clear evil (sending Jews to death camps). Or when government forbids or restricts the mission of the church (teaching the Gospel). Objecting to the collection of taxes does not appear to fit those parameters...In truth, the Baptist Temple's case was not built on solid legal or biblical ground. The 17- year fight became more of a personal, rather than spiritual, crusade. The result has been the near destruction of a once vibrant church, which has now traded its witness to the Gospel for a televised showdown over taxes. I like many others...was saddened Tuesday to see federal agents swarming about a church. I wasn't however disappointed with the marshals, who handled themselves professionally while enforcing

laws that apply equally to us all.

My disappointment instead was with fellow believers who have lost sight of their true purpose. There is much in the world today that the church is called to do. And there is much that Christians must stand against. The payment and collection of taxes, however, are not among them." (Editors note-Swarens quoted from a modern version of the bible and also clearly in violation of the scriptures judged our motives. A few weeks later he squealed like a stuck hog when the State of Indiana proposed legislation to tax churches for public services. We will deal with this in a future issue of *The Trumpet*.)

*The Southside Times*-An Indianapolis weekly-Mike Eades, Managing Editor-The Suspense is finally over, Thank God-" The three months waiting are finally over for The Revs. Dixon, their followers, U.S. Marshall (sic) Frank Anderson and everyone else. The Baptist Temple passed into federal hands Tuesday. A lot of the credit should go to Anderson. He and his staff acted with the utmost restraint, waiting patiently for all of the militia nuts to get bored and go home. Then he calmly and respectfully moved in. I also respect the great pains the younger Dixon took to keep blood from being spilled. I still don't agree with his and his fathers stance on withholding taxes, but I very much appreciate his effort to deny the militia more martyrs...I have no doubt that all these folks' feelings about their struggle are sincere and heartfelt. However Dixon senior should have taken the lead over a decade ago and arranged to give Caesar that which is Caesar's-that would not have impeded them from giving the Lord that which is the Lord's. The Baptist Temple will live on in some rented space, which is probably for the best. Its sad that people who worked so hard to build such a nice facility are no longer allowed to use it, but they brought it upon themselves. We all live in the same country and are subject to the same man made laws, until further divine notice."

**Some of the local clergy boldly said, "Tear it down"**

*The Indianapolis Star* interviewed some of the local clergy to find out what they thought about the seizure of the Temple. Following are a few of their enlightened thoughts from the Feb. 14, 2001 Edition which was the morning after the raid.

Rabbi Eric Braun-Indianapolis Hebrew Congregation-"There are times when God's laws supercede that of human beings. But in the Jewish tradition, the law of the land is the law...We are grateful that no one was injured or killed at the Baptist Temple. My hope is that people of faith, would pray for those whose rage takes the place of their understanding of civic obligation." (Ed. Note-Notice the contradiction?)

The Rev. Melvin Girton-Christ Missionary Baptist Church-"I just think it is sad. I feel sorry for the people of the congregation and for the marshal, Frank Anderson. He did not want to have to do this. I wish there could have been some way they could have come out of this with their church. Think about the people who don't have a church home. It's a sad day for our city, our state and our nation" (Ed. Note-Obviously the black preacher was more interested in protecting the black marshal rather than supporting the Lord's church from government persecution.)

The Rev. Karen Snyder-Interim pastor at Augusta Christian Church (Disciples of Christ) "They have an obligation to pay taxes when it's appropriate, and I think it is when you have employees. I don't think it's fair to try to avoid doing so based on religious principles. Most churches have understood that our relations with the government are part of our connection in a civil community." (Ed. Note-We wonder how the sister feels about Paul's admonition concerning women remaining silent in the churches?)

The Rev. Judith Fackenthal-pastor of Garfield Park Baptist Church-"As a Baptist I feel strongly in the separation of church and state. But I believe that the Scripture is clear that we are still in a relationship with the civil society. We don't like government telling us what we can believe or do. But we believe the government has the right to ask us to pay our taxes." (Ed. Note-Whose we?)

"As I watched events unfold, I was saddened because it seems like there remains too much confusion with the issue. The Dixons have talked about religious liberty, but they have also talked against the government. There are enough people turned off of religion for personal reasons. They don't need to see this." (Ed. Note-We won't even attempt to give an answer to this fool in his folly-his crowd of religious fanatics have not only talked against our government but they are trying to blow up the entire country.)

Bishop T Garrott Benjamin, Pastor Light Of The World Christian Church-column-*The Indianapolis Recorder*-May 18, 2001-What happened to Frank Anderson? "He handled the Indianapolis Baptist Temple tragedy with grit and grace. How would you like to execute the closing of a bona fide church under federal order? Frank Anderson as a Christian, was called on to do that - not because of personal beliefs, but because of duty."

David Lee, Pastor-Hope Church (Presbyterian) Franklin, Indiana-Letters to the Editor column, *Daily Journal*-"Dear Pastor Greg Dixon: I feel compelled to write this note to you. (Ed. Note-You will notice that he didn't write it to Pastor Greg A. Dixon personally but sent it via the community newspaper). I watched, with sadness, the resolution to your fight to retain your church building. I listened to you denigrate President George W. Bush and Attorney General John Ashcroft... If you complain about a man who uses his bible for more than a doorstop (Mr. Bush), and...a man who has sworn to uphold the laws of the U.S. whether he personally agrees with that position or not (Mr. Ashcroft), then you condemn men who act righteously. Next, I would point out that it was you who personally threw out some of your staunchest supporters. Those white supremacists were behind you all the way...I find it hard to believe that God would pick and choose whom God chooses to support your position. Gosh, even the Nazi SS storm troopers had a religious motto on their uniforms-and they were government-backed. ...I would note that I am also a pastor. My wife and I, also, must pay quarterly taxes and year-end taxes..." (Ed note-Apparently the good brother doesn't know

that the IRS considers him an employee and that his church is breaking the law for not withholding on him.)

We find it interesting that regardless of the religious denomination they spouted the same government propaganda. This is a perfect example of state clergy mouthing the state line to curry favor with their masters. You will also notice that they used the same ploy as the IRS and Justice Department by trying to separate the pastors of the Baptist Temple from the congregation. The official position of the Internal Revenue Service is that a New Testament church is fraudulent and the church is a DBA (doing business as) of the pastor. In other words for a church to legally exist in America today it has to have a distinct legal existence and have a hierarchical form of church government. All so-called Independent Baptist churches that are listed in so-called fellowship directories as the Baptist Bible Fellowship International, the General Association of Regular Baptist Churches, etc. are considered legal churches because they fit into the IRS pigeon hole. Incorporated churches that are not listed in those directories or those churches that operate through trustees or a constitution and by laws also meet the IRS definition of a legal church. Their tax-exemption is secure for the time being but they have to make a confession that all religions are equal and meet the same qualifications of those ministries and churches that are organized as Public Charities under the IRS Code 501(c)(3). They also have to declare that the pastor is an employee (hireling) in violation of the admonition of the Lord Jesus. (John 10:12,13)

### **Some Evangelicals said openly, “Tear it down” \***

Southern Baptist Convention-Statement by K. Duane Hastings, Editor-For *Faith & Family's Light Magazine*, Vice-President: Print & Interactive Communications-Ethics & Religious Liberty Commission (SBC). “First, the admonition of Christ to “render unto Caesar that which is Caesar’s (Luke 20:25), “and second, Romans 13:1-7 where the Apostle Paul directs that we should be

Michael Saahir- The imam at the Nur-Allah Islamic Center- “subject unto higher powers, “clearly referring to civil government.” (Ed note-In this statement Hastings was referring to U.S. v IBT)

*Christianity Today Magazine*-Article by Ken Walker about the government seizure of the Baptist Temple-March 1, 2001- “...Forrest Montgomery, an attorney whose testimony helped spur a 1984 compromise allowing churches to opt out of the system if employees pay self-employment taxes, calls the church’s stance misguided. This business of trying to control pastors from the pulpit or silence [government] critics is off the wall, says Montgomery, former counsel for the National Association of Evangelicals’ office in Washington, D.C. [Government officials] are not trying to control preachers. They just want them to pay their Social Security taxes.” (Ed. Note-Now we know who sold the churches out in 1984 which resulted in the taking of the IBT property and will eventually end in the taking of many other church property in the future).

Gospel Communications International-through their spokesman Billy Zeoli (CEO) on gospel com. net-“The Bible clearly tells Christians to a) respect the government and b) pay all taxes due. The Indianapolis Baptist Church refused to do either, reflecting a lack of wisdom, insight and spiritual maturity on the part of that church’s leadership. Christian...(sound theology) leads to orthopraxis (correct behavior.) Aberrant behavior, as demonstrated by the Indianapolis Church, may therefore indicate the presence of unsound theology. Bad doctrine produces bad fruit behaviorally...which is as true for Christians as it is for cultists...Alan Gomes, ‘Unmasking The Cults’, Zondervan, 1995, p. 47- A church or movement that persists in unsound practice - all or not supported by unbiblical and or extra-biblical teachings - ...(may eventually turn into) a cult of Christianity. (Ed. Note-Later in the article Zeoli mentions the Indianapolis Baptist Temple by name and gives newspaper reports of the raid. Billy has been a personal friend of ours for over forty years. His father Anthony Zeoli “The Walking Bible”, who is now deceased, preached for us in Indianapolis many years ago and was much loved by our

congregation).

### **Some Leading Fundamentalists said publicly, “Tear it down”**

Dr. Bob Jones III, Chancellor Bob Jones University. Concerning this matter of a free church he wrote in a letter to this preacher dated July 27, 1999 the following words. “You went out in the weeds years ago and have stayed there. If I have been informed correctly of your recalcitrance and defiance toward the government, you have long since departed into unscriptural practices.” (Ed. Note- Jones was referring to our unregistered church position which he has vigorously opposed for twenty years.) He then went on to say that this preacher is, “bitter and defiant”. (Ed. Note- This crybaby spirit was exhibited against me because I exposed him in the January/February issue of *The Trumpet* for allowing a bunch of Sodomites to parade across the campus of BJU on a Sunday afternoon in order to protect the tax exemption of BJU.) He also spoke at the Faith Baptist Church in Avon, Indiana on November 19, 2000 while the Baptist Temple members and supporters were standing courageously against the most powerful government on the face of the earth to defend religious liberty and the right of the churches and pastors of our nation to have a free pulpit without IRS coercion. A television reporter asked him about the events that were taking place at the Baptist Temple that was carried on the evening news which quoted him as saying, “...” he had known this preacher (Ed note-Greg Dixon) for a long time and that he knows better than to do what he is doing at the church.” (Ed note-Does anyone wonder with our so called brethren siding in with the enemies of Christ and His church that we had any chance to prevail in our case?)

Dr. David Cloud-Way of Life Literature’s Fundamental Information Service-Dr. Cloud gives the following explanation of this tax-exempt “ministry” that is organized as a public charity under Internal Revenue Code 501(c)(3). “ To provide information

to assist preachers in the protection of the churches in this apostate hour.” Several times during the 92-day siege he acted like an expert voice to keep the fundamental churches informed as to the real issues involved in U.S. v IBT even though he never had the Christian courtesy to discuss the matter with any of the pastors of IBT. In a statement about IBT on Nov. 22, 2000 he joined the ungodly in his snide remark that, “Pastor Greg Dixon, some members of his congregation, and some outside supporters remain holed up inside their congregational sanctuary in spite of the federal court order that they vacate the property to pay back taxes.” (Ed. Note-At no time were we “holed” up in the church like trapped rats. People came and went at will. Cloud picked up this language from the secular media. He continued. “...Dixon claims to know God’s opinion of every Federal Judge, every IRS agent, and every member of the US Justice Department” (Ed. Note-This is a blatant misrepresentation of any thing that this preacher has said on this issue.) He continued. “I believe both parties are wrong in this affair. I know that the United States government is evil in many ways and there is a sharp departure from the original intent of the founding fathers.” He then condemned the government for being unreasonable and wicked in this matter of levying a \$6 million judgment against a small church and then devour all of their property to satisfy it. He continued, “This nation was founded upon the principle of religious liberty, of the government keeping its nose out of the church’s business” Then he castigated us for using reviling which is unhealthy and unscriptural as he used the hackneyed argument that, “The American government is no more wicked than the Roman government under which the apostles and early Christians served...I also believe that churches should pay their taxes and that this does not detract from the Headship of Christ over the churches. The Lord Jesus Christ and His apostles paid taxes even though the taxation was admittedly unrighteous and the books of Romans and I Peter instruct Christians to do the same. The proof texts that he gives for these statements are Matt: 17:24-27; Romans 13:1-7; I Peter 2:12-15. (Ed. Note-

There is not one verse among these or any other in the New Testament that says that Jesus and the apostles ever paid a Roman tax. He also shows his total misunderstanding of the principal of sovereignty by failing to understand that only a subject can pay tribute to his master and that for the Lord's church to collect and pay this tax would be to violate the first Commandment concerning having other gods before us. If the church paid the tax the IRS not the Lord Jesus Christ would be the head over the Baptist Temple).

### **Some prominent "Independent Baptists" said, "Tear it down"**

Dr. Mike Randall-Editor, *Baptist Bible Tribune* and *The Baptist Preacher*. Both of these are published bi-monthly by the Baptist Bible fellowship International. *The Baptist Preacher* is seen primarily by the preachers of the BBFI while the lay folks normally get the *Baptist Bible Tribune*. *The Baptist Preacher* is designed to spread the denominational line and to keep the pastors under the control of the leadership. The March/April 2001 issue contained an eleven-page attack on the Baptist Temple and its pastors in the case of U.S. v IBT. It would not have been written if it did not reflect the overwhelming sentiments of the 3000 preachers that are listed in the Fellowship directory. We only have room for a very short synopsis of the article but will deal with it in detail in future *Trumpets*. In this article Randall defends church incorporation as being biblical. He also defends the legal and spiritual nature of a church that is totally Impossible to defend scripturally. Randal has refused to meet me in a debate on this subject at my expense. Web site: [www.tribune.org](http://www.tribune.org)

Dr. Bob Gray, Pastor of the Longview Baptist Temple-Longview, Texas and Editor of *The Baptist*. In the March/April 2002 issue he authors an article on U.S. v IBT entitled: Tribute To Whom Tribute Is Due. The crux of the article is a defense of his church for collecting and paying taxes to the IRS and a slanderous and scurrilous attack on our church for the

stand that we took for a free pulpit. One of the statements that Gray makes is: "The government has the right to tax. God's people are to submit to taxation." He is so ignorant of the facts that he thinks the Baptist Temple issue is one of personal taxation rather than the Lord's church (assembly). Gray has also refused to meet me in debate. E-mail add: [thebaptist@ibtministries.com](mailto:thebaptist@ibtministries.com)

Ron Riffe, Pastor Calvary Baptist Church, Decatur, Alabama and director of Cutting Edge Ministries-P.O. Box 26 Gordo, AL 35466. Pastor Riffe has posted an article about U.S. v IBT on his web site: [www.cuttingedge.org](http://www.cuttingedge.org) <<http://www.cuttingedge.org>> entitled: YOU CAN'T DO THAT TO US-WE HAVE OUR RIGHTS! The good and knowledgeable pastor says, "...pastor Greg Dixon and the...Baptist Temple violated clear Bible teaching when they rebelled against a duly authorized order to pay employment taxes. Does the Bible teach that paying taxes is wrong? Hardly! Look at what Romans 13-1-7 has to say." The whole tax issue is one of constitutionally guaranteed rights and has no Scriptural basis whatsoever. Again, the actions of pastor Dixon and his church in refusing to pay taxes constitute rebellion and this is what God's Word has to say about that", as he quotes I Sam. 15:23. He continues, "And just as a side issue, please consider that our very nation was founded upon acts of rebellion against King George of England-God's ordained leader at that time! This is a violation of what we just read in Romans 13." (Ed. Note- We understand that this man is 77 years old and he dares to slander the founders of this nation when they were engaged in the same battle as the Baptist Temple and it was and is not rebellion, it is Christian resistance to tyranny. Mr. Riffe should re-read the Declaration Of Independence. It was the King who was in rebellion against God's law and the laws of England not the Americans.) We need to pray for these so-called preachers and preacherettes mentioned above. They are in great spiritual blindness. Each of them presides over a tax exempt ministry that is organized as a Public Charity under the IRS. They are living high

on the hog for the most part. They like their slavery. They are carrying their bucket of slop and they want everyone else to do the same. We will have more to say about these things in future issues of *The Trumpet*.

#### ADDENDUM

#### Some prominent “Independent Baptists” said, “Tear it down”

**PG. 4 LETTERS TO THE EDITOR** column of the May/June issue of **THE BAPTIST MAGAZINE**, Dr. Bob Gray, Pastor of Longview Baptist Temple, Longview, Texas. Editor E-mail address: [thebaptist@lbt.ministries.com](mailto:thebaptist@lbt.ministries.com).

#### Agrees With Position On Church Taxes

Thank you for your excellent editorial, "Tribute to Whom Tribute Is Due." Your position is Scriptural and Christ-honoring! Before moving to the Indianapolis area, I had very little contact with the so-called "patriotism" of the anti-government nuts. Sadly, with the (**Indianapolis**) Baptist Temple nearby, I hear about their antics all too frequently. Not only have they lost their church facility, but they have also lost the ear of the city. Unfortunately, they have tarnished the name "Baptist" throughout central Indiana.

While door-to-door soulwinning in our area, I have had to repeatedly disavow any association with the (**Indianapolis**) Baptist Temple. What a shame that a church once famous for the Gospel is now infamous for its anti-government views! Thank you, Dr. Gray, for warning the brethren about this foolishness. Let's stay on track for soul winning!

MARC G. MONTE, PASTOR FAITH BAPTIST CHURCH  
AVON, IN

Excerpts from a letter written by Mr. Brian Washburn to a Mr. Wayne Wohlfert of Indianapolis this past August.

#### ADMINISTRATIVE OFFICES OF COLONIAL CHRISTIAN SCHOOL

8140 UNION CHAPEL RD. INDIANAPOLIS, IN 46240

(317) 253-0649

#### A Ministry of Colonial Hills Baptist Church

Pastor Rev. Bob Taylor

Mr. Brian Washburn, Administrator

#### School Extension 222

The Bible, Government, CCS, and the Baptist Temple

An Opinion by Brian H. Washburn

The Bible **clearly** teaches the following:

1. When we know to do good and don't do it, we are sinning - James 4:17
2. We, as Christians, are not to let our "good" be evil spoken of- Romans 14:16
3. We are to obey God rather than man -Acts 5:29
4. When we choose to disobey our earthly authorities, we are choosing to disobey God and come under His judgment -Romans 13:2
5. God is sovereign and nothing happens without His allowing it, including the directing of the "king's heart" -Proverbs 21 ; 1, 2

## Application of principles to the Baptist Temple scenario

With or without a “specific law,” the IRS has established as a practice for businesses the withholding of federal, state, and local income taxes as well as social security funds. Not to do so resulted in not only Baptist Temple’s alleged “good” being evil spoken of but every ministry with Baptist in its name or that called itself Christian coming under scrutiny and suspicion. Since no clear biblical principle was being violated by the “non-law,” Baptist Temple lost any alleged biblical authority for its position. (Biblical principles 1,2,3, and 4). The argument that the church cannot be taxed by the state loses weight when we consider that Christ as a man, paid tax to avoid being an offense or stumbling block to those who did not understand that as God He was not subservient to anyone or any government.

Wrapping one’s self in the American flag and clinging to the first amendment does not work in this case either. As already stated, Temple had no biblical principle they were being ordered to violate. As Bible believing Christians, Romans 13 and the other biblical principles stated above took precedence in submitting to Nero, to Nebuchadnezzar, and continue to take precedence. Without a biblical basis for action, there is no violation of the free exercise clause and expecting a business to comply with governmental standards does not violate the establishment clause.

## **THE AMAZING FACTS OF UNITED STATES VS INDIANAPOLIS BAPTIST TEMPLE AS TO HOW THE CASE RELATES TO RELIGIOUS LIBERTY IN AMERICA**

*By Dr. Greg J. Dixon*

Even though the original complaint of United States v Indianapolis Baptist Temple was only filed on April 13, 1998, in the Federal District Court in Indianapolis, Indiana, it seems that volumes has already been written on this subject pro and con, mostly con. However, hardly anyone has taken the time to actually read what the courts beginning with Chief Judge Sarah Evans Barker of the District Court, The Seventh Circuit Court of Appeals and the U.S. attorney in argument before the Seventh Circuit actually said in their own words. In that this is the first time in the history of the U.S. that a court decision has ever been rendered pertaining to a New Testament Church, it is no doubt one of the most important First Amendment cases in the annals of our nation. All of the case law on the First Amendment in the past involved tax-exempt legal entities such as corporations, unincorporated associations, etc. In time, the results of this decision will affect all churches in the land even though most are oblivious to this fact. It will also be quite obvious to the objective reader that this case is not about taxes, which the government wanted everyone to believe, but about the control of the churches and pulpits of our country by using the Internal Revenue Service and other governmental agencies to keep the pastors on a short leash so that the conspirators can move our nation forward into the One World Government Anti-Christ system without awaking the masses.

In a letter to his constituency dated January 12, 1994, Randall A. Terry, who at the time was the national leader of Operation Rescue, wrote the following; “History shows that this is not a new ploy by governments although it seems to continually be quite effective. At the beginning of Adolph Hitler’s reign of terror, he sized up the German clergy in the following statement: ‘Do you

really believe the masses will ever be Christian again? Nonsense! Never again. That tale is finished. No one will listen to it again. But we can hasten matters. The parsons will be made to dig their own graves. They will betray their God to us. They will betray anything for the sake of their miserable little jobs and incomes.’ If Hitler was alive today he could make the same accusation against thousands of American churches and clergy. *Huge numbers of our pastors and our leaders are in the position of betraying their God by silence for money or position, or out of fear of government reprisal.* But the corruption and cowardice in the American churches’ leadership is much more subtle than that in the German clergy... Just how have we been bought? By our 501(c)(3) tax-exempt, non-profit status that the vast majority of American churches and ministries are incorporated under.” With these words of introduction, let us now take a closer look at U.S. v Indianapolis Baptist Temple.

**Federal District Court for the Southern District of Indiana, Indianapolis CAUSE NO. IP 98-0498-C-B/S**

**Judge Sarah Evans Barker**

**January 19, June 26, 1999**

**United States Court of Appeals for the Seventh Circuit**

Unanimous decision by Judges Coffey, Evans, and Williams. Williams wrote the opinion same Cause No. as above  
August 17, 2000

**Certiorari Denied in the Supreme Court of the United States  
February 16, 2001**

**\* Judge Barker declares and is sustained by the Seventh Circuit that Jesus Christ Cannot be the Sole and Exclusive Head of His Church therefore Outlawing the New Testament Church in the U.S. by Establishing a State Church Totally Controlled by the Internal Revenue Service.**

The Government conceded and Judge Barker agreed that the Lordship of Jesus Christ is a major doctrine of the Indianapolis Baptist Temple. She said, “One of it’s principal tenants is that Jesus Christ is the sole and exclusive head of the church.” The Seventh Circuit expanded on this statement by stating, “The members of Indianapolis Baptist Temple (IBT) believe it to be a sin for their church to pay taxes.” On the basis of these statements, by ruling against IBT, the courts have legally removed Jesus Christ from being the exclusive Head of the church that He purchased with His own blood and founded while on earth. The courts have now said that not only is Jesus Christ to be removed from all public institutions but He cannot exist even in His own New Testament assembly. The practical application of this decision is simply that no church in America that believes in the doctrine of the sole and exclusive Lordship of Jesus Christ over His church can operate legally and neither does it have protection under the federal or state constitutions. The courts are also confirming the position of the Internal Revenue Service (IRS) since 1978 that a church must have a “distinct legal existence”, which means that a church must be organized as a trust, corporation, or an unincorporated association (religious society) or be considered fraudulent or illegal which obviously has very serious implications.

This admission by the government, and confirmed by the court, proves that this is not a secular tax issue but a religious issue involving the federal government into the internal affairs of a local church.

And then Barker reinforced this position with these words: “IBT even suggests that it is neither a corporation nor an unincorporated religious society. Rather, it is a New Testament Church and nothing more. This position fails to recognize the legal nature of IBT, which the record establishes to be that of an unincorporated religious society.”

In essence the judge is saying that the pastors and congregation of IBT are suffering from dementia. We are delusional. We think we are the Lord’s church, but we really are not. This seems to be the same experience that Paul the Apostle had when he gave his defense before King Agrippa and Festus the Governor shouted out with a loud voice,

“Paul, thou art beside thyself; much learning doth make thee mad.” But Paul replied, “I am not mad, most noble Festus; but speak forth the words of truth and soberness...”

Further, the court records will show that Attorney Al Cunningham introduced volumes of evidence that declared that IBT was a New Testament Baptist church and not a corporation, unincorporated association or any other type of legal entity which had waived its constitutional guarantees, but, alas, all arguments fell on deaf ears.

The record will also show that the courts had already determined the outcome of this case before it had ever been litigated. It will be shown later that what Judge Barker relied on to make these statements is not supported by the facts. The record will also show that the Seventh Circuit confirmed that IBT legally disassociated itself from the old corporation in 1983 and then severed itself from being an unincorporated association or religious society in 1986, a full year before the IRS assessed the property belonging to the Lord Jesus Christ and held in trust by the congregation of IBT through their pastor, Greg A. Dixon, pursuant to a Trust agreement executed in April 20, 1986, which was approved by a unanimous vote of the congregation.

**\* The Courts in this Case Have Declared that Government is God in the U.S. Even Over His Own Blood Bought Church**

The way the courts ruled in U.S. v IBT has established Government as god over our nation. In that every god has a program to be financed, god-government is using the courts to compel men to bring taxes to the altar of government as their offering of incense. No one is to be excluded, and even the Lord's church is required to be a tax collector and taxpayer in this nefarious enterprise.

Judge Barker continues with her decision by saying, “IBT first seeks refuge in the First Amendment, maintaining that the

federal tax system violates the First Amendment's free exercise and establishment clause by (1) forcing IBT to pay taxes, in contravention of their basic religious convictions, and (2) giving preference to religions whose doctrine is not offended by the federal tax system. Unfortunately for IBT, the United States Supreme Court does not share its creative interpretations of the First Amendment, making resolution of this issue rather straightforward.” To support her position she cites the Supreme Court's decision in U.S. v Lee. He was a member of the Old Order Amish and admittedly an employer. Judge Barker continued, “In reaching its conclusion, the Court recognized that compulsory participation in the social security system may ‘interfere with the free exercise rights of religious groups.’ The Court also recognized, however, that the state may justify such an infringement by demonstrating that the infringement is essential to the accomplishment of an overriding governmental interest and that the ‘broad public interest in maintaining certain sound tax systems is such an interest.’” Then after noting the importance of and strong similarity between the income tax and social security tax systems, the Court concluded that “the broad public interest in the maintenance of these systems was of such a high order that religious belief...provides no constitutional basis for resisting them. Thus, at least with respect to the payment of income taxes and social security taxes, the Court has determined that the balance between the private interest in religious freedom and the government interest in tax collection and maintenance of a functioning tax system must be struck in favor of the governmental interest.”

In the first place, Lee was a private employer not a “religious group.” Further more US v IBT is not a tax case; it is a First Commandment and First Amendment case. The issue is simple. Can the U.S. government coerce a N.T. church to violate the first commandment that says, “Thou shalt have no other gods before me?” Black's Law dictionary says clearly that a higher

authority can only tax a lesser. The Lord's church is not under the authority of government but rather under the authority of the Kingdom of the Heavens (Matt. 28:18-20). The Supreme Court has also ruled on several occasions that "the power to tax is the power to destroy." For IBT to collect and pay the tax, it would violate the central doctrine of IBT, which is the exclusive headship of Christ over His church. It is the same situation that the disciples of the apostolic age encountered when their answer to the authorities, who wanted them to take a license to preach was, "...we ought to obey God rather than men" (Acts 5:29).

Following is the way that the Seventh Circuit dealt with this problem. "IBT alleges that complying with the federal employment tax laws would require it to recognize the sovereignty of the federal government over the church, something that would be inconsistent with its belief in the exclusive sovereignty of Jesus Christ over the church. In IBT's view, the Free Exercise Clause grants it a right to act in accordance with its beliefs, notwithstanding contrary to federal law." Judge Barker had said basically the same thing.

There is a very subtle difficulty here. First IBT never argued that they should be exempted from federal tax laws based on the Free Exercise Clause. IBT argued that the law does not and cannot apply to a church that is not a legal entity such as one that is organized as a public charity under Title 26 section 501(c)(3) of the Internal Revenue Code that have waived their first amendment guarantees. IBT never suggested at any time that the First Amendment granted any rights but rather protected our rights. Rights come from God, not government. The way that the courts circumvented this argument was to assign IBT a legal character that is totally false.

Then the Seventh Circuit drops the bombshell by saying, "The Free Exercise Clause absolutely protects the freedom to believe and profess whatever religious doctrines one desires.

It also provides considerable, (though not absolute protection for the ability to practice through the performance or non-performance of certain actions) one's religion. Significantly, however, neutral laws of general application that burden religious practices do not run afoul of the Free Exercise Clause." Here we have it from their own mouths. We no longer have inalienable rights given to us by God and guaranteed by the U.S. Constitution. But how many Americans know this or really even care?

The statement by U.S. Attorney Robert Metzler in oral argument before the Seventh Circuit gives further evidence that this is not a tax case but rather one of control. Twice he said that an uncontrolled church is untenable in society today. This philosophy of government taking the place of the God of the Bible over America had been developed in the courts over a period of years. It took a giant leap forward in the decision of the Supreme Court in *Bob Jones University v United States* in the early eighties. In their ruling against BJU, the court literally gave the IRS total control over every person and institution in America. Here is what they said proving that the highest court in the land has in fact made government god over America:

"In an area as complex as the tax system, the agency Congress vests with administrative responsibility must be able to exercise its authority to meet changing conditions and new problems."

The real issue never changes. They crucified the Lord Jesus because He declared Himself to be King. The early church was persecuted because they declared Jesus Christ as King in the practice of their faith (Acts 17:5-8). The persecutions of the early church under the Roman Caesars was an issue of the Kingship of Christ. The battle cry of the American Revolution was, "No King but Jesus." And now after 226 years of religious freedom, He cannot even be King of His own church.

#### \* A Case of Mistaken Identity

Just as the religious and secular authorities at the trial of the Lord Jesus Christ bent the rules to assure the outcome that would result in the crucifixion of our Lord, Judge Barker did the same thing in our case. From the beginning, IBT explained in letter after letter to the IRS and then later to the courts that the church was not a legal entity and had not operated as such during the assessment period from 1987-'93. Because of this, IBT had not violated their doctrine on the Lordship of Christ over the local assembly and therefore demanded all of their guarantees under the Indiana and U.S. Constitutions. Judge Barker admitted that during the assessment period IBT was not organized as a non-profit corporation, but she claimed that the church was operating as an unincorporated association or religious society under Indiana law. Following are her words concerning this matter: "Defendant (IBT) obviously is not the corporation that obtained the identification number at issue. That corporation has been dissolved and, in fact, did not exist during the time period when the taxes were assessed – 1987 to 1994. ...Although Defendant may not be the same entity assessed by the IRS, we must note that Defendant (IBT) nonetheless could be held liable for the assessed taxes." Judge Barker continues with this gem from her final decision on June 29, 1999. "Defendant is not relieved of its tax liabilities simply because the IRS mistakenly used the corporation's identification number on Defendant's (IBT) tax assessment. The record clearly establishes that, despite that error, the assessment at issue was against Defendant and Defendant knew it. No showing has been made that Defendant has been prejudiced in any way by the IRS's use of the corporation's identification number. Defendant (IBT) apparently believes it can evade federal tax law by metamorphosing into various different forms of entity. On this, it is sadly mistaken. Although Defendant's tactics may have resulted in enough confusion to cause the IRS

to use an incorrect employer identification number in assessing its tax liabilities, such tactics do not save Defendant from the harsh ramifications it now faces as a result of years of tax evasion. The record is clear that Defendant has failed to pay its tax liabilities and owes the United States \$5,319,750.27 plus interest and other additions pursuant to law accruing after July 27, 1998. Accordingly, we grant plaintiff's (U.S.) motion for summary judgment." Does anyone believe that if IBT had made a procedural error in some way, as she admits the IRS did, that the judge would have excused us? And again she belittles our sincerity by saying that we knew that the assessments were against the church when the evidence shows that they never assessed the church but rather a defunct corporation that had not even existed for many years before the assessments were ever made against IBT. The IRS even used that corporation's old Identification Number 35-1037016.

Please note that Judge Barker never cited any Indiana Law that required the Lord's church to assume a legal identity known as an unincorporated association or religious society. Neither would she admit that IBT operated as a New Testament church according to our faith during the assessment period from 1987-93. Neither did she mention our documents that had been entered into evidence reflecting that IBT had properly extricated itself from the old corporation and the association that it had operated under from 1983-86 because of wrong advice from an attorney. Obviously, she knew that once she admitted this, she would have to rule for the church.

Then Judge Barker continued her tap dance as a federal tax collector as the IRS played the tune. As quoted above, she said that the poor IRS mistakenly assessed the wrong entity and that it made this error because they were confused. The IRS was not confused. They had been notified by the church

from the time that the first assessments were made in 1994 that they had assessed the wrong entity, and they had years in which to correct the error, and Judge Barker acknowledges it in these words; "...Defendant...notified the IRS in the Spring of 1994 ...that the employer identification number used in the assessment belonged to the corporation." In fact, every time they sent an assessment to IBT, they used the old corporate tax identification number. We had face-to-face meetings with IRS agents and told them that they were assigning a bogus ID number to the church. Many years before, the State of Indiana assessed employer withholding taxes but correctly sent the assessments to the old corporation, whose name had been changed to Not A Church, Inc. by the Trustees, using that same ID # mentioned above. When we explained to them that the church had no connection to that corporation any longer, they accepted our word and the church never heard from them again. How sad that the IRS and the courts do not have the same integrity.

Should we be surprised that the courts slandered IBT with the accusation of being tax evaders? They called our Lord even worse than that. Not only was he called a drunkard and winebibber but also Beelzebub the prince of the Devils. He told us that if he was hated, we would be hated also, but most believers today want to be loved and accepted by the world.

Does not this legal sideshow reveal Judge Barker's true motives? She said that the sincere document of repentance and other documents, which showed the separation from the association on the part of the pastors and congregation of IBT dated April 20, 1986, and that had been entered into evidence, was a sham, and was only done for the purpose of evading tax law. This is sheer slander on the part of the court. This judge, has never visited the services of IBT one single time and yet accuses the pastors and congregation of criminal activity. To

interpret the sincere effort of the congregation to find God as a device to cheat the government out of taxes is beyond understanding except for an agenda that is far bigger than IBT and this particular case. The government never mentioned the idea of tax evasion one time in all of their arguments which means that Judge Barker created this tactic on her own to totally discredit the pastors and congregation of IBT.

Judge Barker continues, "The sole issue before us is whether the tax assessment relied upon by the United States was, in fact, made against Defendant (IBT). The United States acknowledges that the Employer Identification Number used to identify the assessed entity on the tax forms incorrectly identified Indianapolis Baptist Temple, Inc. ("the corporation") as the assessed entity, rather than Defendant IBT ("the society"). And yet she says this after admitting that IBT had severed itself from the old corporate and associational status.

**\* The Court Errs in Calling Indianapolis Baptist Temple an Independent Baptist Church**

Judge Barker deliberately mis- represented IBT by saying; "IBT is an independent Baptist church, defining itself as a New Testament Church." In fact, on several occasions, she referred to IBT as an "independent Baptist church." This is very subtle but very important and obviously done on purpose. At no time did IBT present itself

before the court as an "independent Baptist church" because it is not an independent Baptist church; IBT is a New Testament church. The difference is most important because that term as used today refers to Baptist churches that are not affiliated with Baptist denominations such as the American or Southern Baptist Conventions. But this term independent is a misnomer because these same churches that claim to be independent are

all organized as “public charities” under Section 501(c)(3) of the IRC just as the churches that are affiliated with the Conventions. They are not independent at all but rather totally dependent on government for their existence and sustenance through tax-exemption and tax-deductible gifts. But the reason that Judge Barker kept referring to IBT as an independent Baptist church is because she only had case law for these so-called independent Baptist churches to back her up. Speaking of her ruling on IBT, Judge Barker said; “This view is consistent with the Third Circuit’s decision in Bethel Baptist Church v. United States, (3<sup>rd</sup> Cir.1987). The reason that there was no case law concerning a New Testament church is because there had never been a ruling against a New Testament church in the history of America. That’s the reason why we told the courts that the IBT case was a case of first impression, but they rejected that argument by saying that IBT had been there before through these other cases pertaining to “independent Baptist churches.”

For several years before the IRS moved on IBT, there had been other cases pertaining to taxes where the churches referred to themselves as “independent Baptist churches.” Through their attorneys, they argued that on constitutional grounds they should not have to either collect taxes or pay workers compensation and unemployment compensation taxes. In every case, the courts ruled against them. Also in these cases, these churches were organized as public charities under the IRC and had waived their constitutional guarantees. Also, once they lost, they complied to the order of the court which shows that it was really not a true conviction of the church to begin with. David Gibbs of the Christian Law Association was the attorney in most of the cases. In each of these cases, these churches were incorporated and had waived their constitutional protections. Other cases that Judge Barker cited were Bob Jones University, Inc. and Jimmy Swaggart Ministries, Inc.

Therefore, even though these attorneys have spent millions of dollars given sacrificially from Christian people to preserve religious liberty, in reality they have created bad case law that in the end has now brought persecution to true churches of Christ and in the end has destroyed religious liberty.

#### **\* The American Road From Freedom to Slavery**

The Lord Jesus said, “While men slept, the enemy sowed tares among the wheat.” The blessing of religious liberty has now been totally lost in America because generations of preachers have been asleep to the machinations of Satan and his emissaries.

The nation began with the First Amendment. “Congress shall make no law respecting an establishment of religion or prohibit the free exercise thereof.” But this guarantee of freedom of religion only included churches that recognized Jesus Christ as sole and exclusive Lord. But as Israel wanted a king to be like the other nations, the churches of America wanted another king like the churches of Europe and so they petitioned congress and state legislatures to be able to operate as legal entities. Satan had tricked them into trading rights for privileges and the status of being non-taxable for tax-exemption. So the Supreme Court adjusted their rulings on the First Amendment to accommodate the wishes of the clergy by adopting the “excessive entanglement” position. In other words, the state had to prove an overriding governmental interest. But a few years ago in the Smith case, the Supreme Court adopted the present doctrine and that is simply this: If a law is neutral on its face, generally applicable and does not target religion, then it stands First Amendment muster.

The court argued in the case of IBT that the church did not challenge this doctrine and admitted that the tax laws applied to all including IBT, but the record shows otherwise.

IBT argued strenuously that there is no such thing as neutrality. The Lord Jesus said that we can not have two Masters. We argued that this is a religious issue that involves the central doctrine of IBT as to the Lordship of Jesus Christ over His church, but the court said that IBT had waived their constitutional guarantees because they are a legal entity, an association not a New Testament church, because there cannot be such a thing as a church that owns Jesus as King in America today. In January of 1978, Jerome Kurtz, Director of the IRS, declared that churches must have a distinct legal existence. With one stroke of the pen, the IRS became King over the churches of America, and any church that says no to this will be marked for total destruction, and the highest court of the land, by refusing to hear this case, has given legal precedent to this doctrine.

#### **\* The Absurd Result**

There is an axiom in the common law that any law that produces absurd results is automatically nullified on its face. This new neutral and generally applicable doctrine of the Supreme Court that emaciates the First Amendment would have to be unconstitutional on its face because of the ridiculous application of this principle. The Seventh Circuit put it this way:

IBT does not (and, in any event, could not) contest the government's characterization of the federal employment tax laws as neutral laws of general application. Those laws are not restricted to IBT or even religion-related employers generally, and there is no indication that they were enacted for the purpose of burdening religious practices. Contrast Church of the Lukumi Babalu Auy, Inc. 508 U.S. at 531-45 (concluding that laws forbidding a particular religion's animal sacrifices were neither neutral nor generally applicable). Accordingly, IBT's Free

Exercise challenge to the federal employment tax laws must be rejected.”

This statement of the 7<sup>th</sup> Circuit expressing present Supreme Court doctrine on the First Amendment should have the entire Christian community outraged, but to our knowledge we have not heard so much as a whimper or even a whine from the wimpy pulpits of our land. Neither have we heard a squeak from the so-called Christian advocacy law organizations such as Christian Law Association, The Center for Law and Justice, or the Alliance Defense Fund. This case involved a weird pagan religion that was imported to downtown Hialeah, Florida, from the Caribbean. Their religion requires them to pull the heads off of chickens or their god will die. The practice became so outrageous in a metropolitan area like Hialeah that the City Council passed an ordinance against sacrificing chickens within the city limits of Hialeah. Now keep in mind that even the smallest cities in the U.S. today won't even allow laying hens inside the city limits let alone a hog or milk cow, but here are these heathens sacrificing chickens downtown Hialeah. Well, they are organized as a public charity under the IRC just like all of the “independent Baptist churches” in the country, and, since they have legal standing, they sued the city fathers. It ended up before our wise nine Justices of the Supreme Court to make this Solomonesque like decision. You guessed it; they applied the neutral but generally applicable doctrine which does not target religion and found that the law was not neutral but that it in fact targeted the Babalus. It certainly did; they are the only ones stupid enough to cause a health hazard in the midst of thousands of people by pulling the heads off chickens in the middle of thousands of people including children. Where is the Department of Children's Affairs (DCF) in Florida? Hunting for all of the missing kids that they have lost, we assume. Think of it. This new doctrine allows this pagan religion to sacrifice chickens but will not allow the Indianapolis Baptist

Temple to practice its faith in the Lordship of Jesus Christ over His church. But where is the outrage; there is practically none. Yes, they targeted the Babalus and they also targeted IBT because IBT was the only church of any size who was demanding its God given rights to practice its faith, especially not to be coerced into collecting and paying taxes.

### **In Conclusion**

We leave this study with these final words of wisdom from the three imposters posing as judges that presided over this case in the Seventh Circuit in Chicago: "...IBT takes issue with the district court's characterization of it as an unincorporated religious society under Indiana law. IBT contends that it is a "New Testament Church," not an unincorporated religious society, and that by characterizing it as such an entity, the district court "established" a state church and imposed on IBT a form of worship contrary to its beliefs. The district court did neither of these things In any event, it does not matter what sort of entity IBT is. Whatever it is, it must comply with the federal employment tax laws. Thus, IBT's objection to the district court's objection to the district courts characterization of it is both without merit and beside the point. IBT's challenges to the application of the federal employment tax laws to it are without merit. Accordingly, we Affirm the judgment of the district court

**In the Seventh Circuit Court of Appeals for the Seventh Circuit.**

## **THE IRS CAN NOW RAID CHURCHES**

August 20, 2002

By James Traficant  
U.S. Congressman

THE IRS CAN NOW RAID CHURCHES — (House of  
Representatives - February 28, 2001)

[Page: H446] GPO's PDF —

(Mr. TRAFICANT asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. TRAFICANT . Mr. Speaker, imagine a raid by 150 policemen. Was it a mob bust in Russia? No.

Was it a drug warehouse in China? No.

It was a church in Indianapolis. That is right. The Internal Revenue Service raided a Baptist Church seizing the pastor, and, in fact, removing the pastor by force. Unbelievable.

Now, everyone knows there is two sides to every story. Think about it. In America, you cannot pray in school, but now, the IRS can raid churches. Beam me up. America is going to hell in a hand basket. I yield back the Gestapo attitude that just keeps growing in our Federal Government.

### **EDITOR'S NOTE**

Congressmen generally lead isolated lives. If James Traficant had not brought this incident to their attention, perhaps some would have never known. What you don't know about you cannot fix. Now, tonight, there will be one less brave and unafraid voice in Washington. Who will be next?

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Thank you. —Al Colombo

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**Dr. Richard Land Executive Director-Ethics & Religious  
Liberty Commission Of The Southern Baptist  
Convention Also Says To Tear The Lighthouse Down**

The following e mail exchange between Dr. Robert McCurry, Pastor Emeritus of the Heritage Baptist Church of Sharpsburg, Georgia and K. Dwayne Hastings, Editor, *For Faith & Family's Light Magazine* (*Reference - page 18 this book, Some Evangelicals said openly, "Tear it down"*)

*Vice-President: Print & Interactive Communications*

Ethics & Religious Liberty Commission (Southern Baptist Convention-SBC)

Dear Mr. Hastings:

On July 18, 2002, I contacted you as follows: "Please provide me with the comment(s) Richard Land made regarding the government's seizure of Indianapolis Baptist Temple."

You responded as follows: "Thank you for your e-mail. I am not aware of any public comments Dr. Richard Land has made on this matter..."

In my further research I have found that Steve Coleman, the Religious Editor of the Associated Press, has reported to Dr. Dixon that he conducted an interview with Dr. Land on February 13, 2001, the day that the indianapolis Baptist Temple property was seized by federal marshals, and that Dr. Land said:

"The federal marshal's did an admirable job. We cannot allow anyone to go forever flaunting the law. The church (IBT) should have obeyed the law on this issue. We are to render unto Caesar the things that are Caesar's and the things that are God's unto God. One of the things that we are to do is to pay taxes according to Romans 13. Pray for federal marshals involved. IBT is not a SBC church."

AP still has this interview in their archives and played it to Dr. Dixon. Mr. Coleman can be contacted at 202-738-9505.

I will appreciate you providing any information you may have regarding Dr. Land's comments on this matter.

Sincerely,  
Pastor Robert McCurry  
Heritage Baptist Church  
3613 Hwy 34 E  
Sharpsburg, GA 30277  
Phone 770-251-3776 - Fax 770-252-3704

Subj: **RE: Info request**

Date: 2/4/03 9:52 EST

From: K. Dwayne Hastings

To: Robert McCurry

*Sent from the Internet (Details)*

Thank you for your e-mail and for your Internet research on your earlier question.

We are unable to maintain a file on Dr. Richard Lands every comment on every issue. During 2002, he was the subject of nearly 400 far-ranging media interviews logged by ERLC. He was interviewed many other times that were not logged or known by the staff here on many different subjects. As I indicated earlier, I was not aware of any comments he had made on that subject. That was an accurate statement at the time; you have made me aware of the fact that he indeed did comment on this subject in an Associated Press Interview. It appears you now have his comments on this matter. I trust this satisfies your interest in Dr. Land's perspective on the Indiana-

polis Baptist Temple.

**K. Dwayne Hastings**

**Editor**

*For Faith & Family*

**LIGHT MAGAZINE**