

Satan's Master Plan to Destroy the Lord's Church

The Trap, Sin, and Hoax of Tax-Exemption Part II

By Dr. Greg Dixon

Introduction:

In this issue of the Trumpet we are continuing this review of IRS Publication # 1828 which is now the Bible for all non profit public charities including churches that operate as legal entities as defined by the Internal Revenue Service. These are listed by the IRS as non profit corporations, unincorporated associations (religious societies), corporation sole and charitable trusts. The IRS implies that churches have a mandatory exemption from federal taxes but in reality this is a hoax. To receive the benefit of tax exemption, the church must meet certain qualifications that would waive their First Amendment guarantees and also result in a grievous sin against God by denying the Lordship of Jesus Christ over His own blood bought church. Part I of this series was published in the January-March 2004 Trumpet and may be seen on our web site at www.unregisteredbaptistfellowship.com. We present these articles with the sincere prayer that the pastors and members of these IRS state controlled churches will awaken before it is forever too late, and that young pastors now entering the ministry will not make the same mistake that their forbears did in this regard.

Each of the words in IRS Document #1828 and others are pregnant with meaning in describing a state recognized church that is under the control of the IRS. This so called church, called an organization by the IRS, must have a distinct legal existence. This legal life is given to the organization by the state. Then it is expected to satisfy the IRS by implementing organizational documents that reflect exempt (IRS) purposes instead of God's divine plan for His church. It must be operated or run according to IRS rules, regulations and procedures. The organization must not be guilty of "inurement", which in itself is not a crime, but is the taking advantage of the organization financially. Of course, the IRS determines what that advantage is. This means that the IRS has the right to dictate what a church gives its pastor monetarily. Neither can the organization have any substantial influence on legislation or participate in political campaigns. This means that the church has been neutered as to any influence in society in a practical way. Neither can the church participate in any illegal activity, which means that it is subject to all laws, local, state and federal whether good or bad, present or future. This includes the espousal of "Public Policy" which means that the church is expected to be a propagandist for the state. This would also include the support of such things as the legalization of abortion, gambling and sodomy among many other unholy and unbiblical things.

New Testament Church cannot be an Independent Baptist Church

This may sound strange to most, but In U.S. v Indianapolis Baptist Temple (Pastor Gregory A. Dixon, trustee), Judge Sara Evans Barker erred by deliberately misrepresenting the status of IBT by saying; "IBT is an Independent Baptist Church, defining itself as a NT Church." However, IBT declared itself at all times before the court as a New Testament Church. At no time did IBT hold itself out to be an Independent Baptist Church. This was done on purpose for the following reasons.

TABLE OF CONTENTS

Another Street Preacher Jailed.	7
Pastor Jim Grove Charged Criminally for Street Preaching.	8

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Judge Roy S. Moore will be speaking at the National UBF Meeting - Oct. 11-13, 2004

First, so-called Independent Baptist Churches are not independent if they are organized as public charities under Section 501(c)(3) of the Internal Revenue Code (IRC). In fact, they are no different than those churches affiliated with conventions or denominations because all are dependent on government for their existence and sustenance through tax-exemption and tax deductible gifts. Those same churches that

are listed in fellowship directories such as the Baptist Bible Fellowship International, General Association of Regular Baptist Churches, etc., are considered "Member Churches" according to the IRS directory on Non-Profit Organizations. In fact, in a case in Florida over thirty years ago, a judge said that if a church supports missionaries through an incorporated mission board, it is not independent. But, so-called Independent Baptist church pastors often boast of not being in a denomination, such as the Southern or American Baptist Conventions, the National Council of Churches, or even the local church federation, when all the time they are in bed with them and the cult religions through the IRS, and must comply with the same rules, regulations, and procedures.

But the problem lies even deeper than this. Judge Barker had a problem with IBT. She had no case law concerning N.T. churches. The IBT case was a case of first impression, that is, there had never been a case in the over 200 year history of America regarding a N.T. church. Every church that had been before the courts previously had established their standing as legal entities of one kind or another, usually as non-profit corporations or unincorporated associations. Barker used the St. Luke Methodist Church of Indianapolis case, an unincorporated association, where a lady sued that church, to deprive IBT of its First Amendment protection. She ruled that IBT had to be an unincorporated association too, but she gave no evidence to prove her theory. In fact, Barker even went so far as to imply that the congregation of IBT was delusional in that they, "...think they are a New Testament Church." It was an amazing replay of the words of Festus when he said to Paul, "Thou art beside thyself; much learning hath made thee mad." (Acts 26:24) She also said that this view is consistent with the 3rd circuit's decision in Bethel Baptist Church that held themselves out to be an Independent Baptist Church but the Judge left something out. She should have said Bethel Baptist Church, Inc. There is a vast difference between the two.

In that several "independent" Baptist churches have lost religious liberty rulings prior to the IBT case, the courts have established that they are not protected by the constitution. Thankfully, the courts have not ruled on a NT Church; therefore, a church with the proper status may still prevail in the courts in the future.

Historically the Devil's Church has Always Been a State Approved and Recognized Church - Or a Legal Entity

For instance, the state religion in Vatican City and many other countries all over the world is the Roman Catholic Church. Then there is the Lutheran Church in Germany, the Anglican Church in England, Islam in various Arab nations, Hinduism in India, Shintoism in Japan, and Buddhism in several countries in the orient. Some of the states in America had state churches in the beginning of our nation. There was the Congregational Church in Massachusetts and the Anglican Church in Virginia as an example. Also, the state church has always persecuted the non-conformists, mainly Baptists, down through the centuries. It was likewise true in the beginning of our country. Baptists were fined and imprisoned for not paying taxes for the support of the state church in New England, and Baptist preachers and deacons were beaten and some killed in Virginia for refusing to take a license to preach. Tragically, we have come full circle in the United States today with the development of the 501 (c) (3) non-profit organization, called in the Internal Revenue Code, a public charity. This monstrosity now includes approximately one million churches and untold millions of people here in the U.S. at this time. This means that Satan is in control of nearly all religions in America and around the world. The world is being prepared for the fulfillment of those words "And they worshipped the dragon which gave power unto the beast: and they worshipped the beast..." (Rev. 13:4 a,b)

B. Satan is also accomplishing this plan to destroy the Lord's churches: By

CONFUSING the biblical definition of the New Testament Church. "For God is not the author of confusion, but of peace, as in all churches of the saints." (I Cor. 14:33).

VOLUNTARY BUT MANDATORY

The legal status for a church is voluntary according to IRS publication 1828; pg. 1 "Churches and religious organizations may be legally organized...under state law, including as unincorporated associations, non-profit corporations, corporations sole and charitable trusts."

Notice the word "MAY." In law there is a vast difference between may and must. One is voluntary the other is mandatory. Jesus said, "Ye must be born again", not may (John 3:3).

Applying for Tax Exempt Status: Employer Identification Number (EIN)

"Every tax-exempt organization, including a church, should have an EIN, whether or not the organization has employees. An organization that does not have an EIN should file form SS-4 Application for Employer Identification Number, in accordance with the instructions."

Again, we see the mind games they play. The words should as well as may are not imperatives in law but rather are suggestions. However, in such an august setting as the IRC, it is given the color of law. Therefore, to be on the safe side, attorneys, CPA's, tax preparers, etc., because of a cowardly fear of "Big Brother", recommend compliance. Banks then waded into the equation by demanding an EIN as if it is imbedded in law. Then over time the general practice becomes respectable, and then anyone who refuses to go along with the majority is looked upon as a misfit in society and is persecuted by the majority. Then the liberal news media finishes off the mass brainwashing job, aided by government, and heaps scorn on those non-conformists until judges and juries through the courts force the conduct into the respectability of law by-passing the

Legislative branch of government. This is the way democracy or rather mobocracy works.

Recognition of Tax-Exempt Status
Automatic Exemption for Churches
IRS Publication 1828; pg. 2

“Churches that meet the requirements of IRC Section 501 (c) (3) are automatically considered exempt and are not required to apply for and obtain recognition of tax-exempt status from the IRS. Although there is no requirement to do so, many churches seek recognition of exempt status from the IRS...” An explanation will be given later from the IRS’s own words as to why many churches seek such recognition.

IRC Section 508

Special Rules With Respect to Section
501(c)(3) organizations (a) Excep-
tions –

(1) Mandatory exceptions. – churches shall not apply for tax exemption.

This simply says that a church of any denomination (including mystical religions and cults) have a mandatory exception from applying for 501(c)(3) status. They do not have to file form 1023 or an annual form 990 as other religious organizations. Form 1023 is the application for tax-exempt status, and form 990 is an annual return that must be filed by the organization that includes all sorts of invasive information, financial and otherwise. The form is also open to the public because of the organizations Public Charity charter. However, churches are encouraged to file form 1023 that is designed specifically for churches. So the IRS entices churches into this legal status by offering benefits and privileges!

Remember – Voluntary...BUT it really isn’t at all according to:

IRS Publication 1828; pg. 1

“This publication explains the benefits and the responsibilities under the federal tax system for churches and religious organizations”

The IRS makes no distinction between churches and religious (para-church) organizations. Also these “benefits” include, recognition by the state, and provisions (tax exemption) from the state, including the privilege of ownership of property. Contrast this conduct with the early church: “because that for His name’s sake they went forth, taking nothing of the Gentiles. We, therefore, ought to receive such, that we might be fellow helpers to the truth.” (3 John 7,8.)

Recognition of Tax-exempt Status
Automatic Exemption for Churches
IRS Publication 1828; pg. 2

“Although there is no requirement to do so, many churches seek recognition of exempt status from the IRS because such recognition assures church leaders, members, and contributors that the church is recognized as exempt and qualifies for related tax benefits. For example, contributors to a church that has been recognized as tax-exempt would know that their contributions are tax deductible.”

Notice that word Voluntary again, but...”Mandatory compliance is required for benefits and privileges.”

The IRS Appeals to the Pride and
Ignorance of Pastors and the Religious
Community in general.

IRS Publication 1828

Introduction

“Congress has enacted special tax laws applicable to churches, religious organizations and ministers in recognition of their unique status in American society and of their rights guaranteed by the First Amendment of the constitution of the United States”

How can Congress, “enact special tax laws applicable to churches” in light of the 1st amendment that says, “Congress shall make no law”...pertaining to religion, etc. However, what they do not say is the fact that Congress, the courts, and the IRS can make laws applicable to religious organizations including churches

that have voluntarily given up their lawful status as being non taxable to assume a legal status that requires either taxation or a tax exempt posture.

Federal Tax Laws for N.T. Churches
is a clear violation of Holy Scripture

“And He is the head of the body, the church: who is the beginning, the first-born from the dead; that in all things He might have the preeminence.” (Colossians 1:18)

Federal Tax Laws for N.T. Churches
Also Run Contrary to the Historic
Baptist Position on Christ and His
Church

Isaac Backus, the leader of the Baptists in New England, led the battle against incorporation of churches in 1773. This fight among the Baptists at that time is related in Isaac Backus and the American Pietistic Tradition by William G. McLoughlin (Little, Brown & Co., Boston, 1967. McLoughlin writes as follows:

“The attack which found the most general response among the rural Baptists, and with which Backus himself thoroughly agreed, was against the trend among the Baptist churches, led by Hezekiah Smith of Haverhill, to seek legal incorporation from the legislature.” All corporate charters at that time had to be approved either by state legislatures, and in federal territories by the U.S. Congress. “This problem plagued the Baptists continually after the Cutter Case in 1785, and it divided the denomination during Backus’s last years almost as badly as the boycott on certificates which he had urged in 1773.”

Backus stood on principle not pragmatism. In U.S. v IBT, we could have entered into evidence that those who ministered in the church ministries paid their own taxes including the total of their FICA tax. In fact, the IRS audited approximately fifty of them and found no deficiencies of any importance. IBT did not argue that the assessed tax liability had already been paid because it was not the issue. The issue was whether the

Lord's church could be forced to collect and remit taxes to the IRS, violating Lordship. It was incidental to the case whether the taxes had been paid or how they were paid. Tragically, very few in the late 20th century understand what the New England Baptists knew in the late 18th century.

McLoughlin continues, "The obvious reason for incorporation was to comply with the decision in the Cutter case, and thus be sure that religious taxes paid by Baptists would be returned to their ministers by parish or town treasurers. For some Baptists a more compelling reason was to enable a congregation to make binding contracts between its members and its pastor, thereby guaranteeing regular payment of a decent salary. Backus had often criticized his brethren for covetousness in failing to give adequate voluntary support to their pastors, but he could never regard the relationship between a pastor and his flock as a purely civil contract enforceable by law. He viewed the relationship at all levels as purely spiritual. To use the state to collect salaries was as wrong for the Baptists as for the Congregationalists."

Nothing ever changes. The issue was money. Preachers were willing to prostitute the Lord's church to the state for filthy lucre. The reason for churches incorporating or gaining other types of legal status is for gain. Paul the Apostle warned of this danger with the following admonitions. "The love of money is the root of all evil: which while some coveted after, they have erred from the faith, and pierced themselves through with many arrows. (I Timothy 6:10) Twice he warned Timothy and Titus of being greedy of filthy lucre. {I Timothy 3:3; Titus 1:7} The Apostle Peter also warned the elders of the same thing. {I Peter 5:2}

McLoughlin - "Backus also believed that incorporation acknowledged the right of the state to decide which churches could and which could not be chartered. In addition, incorporation gave all persons in the congregation the right to vote."

In reality, as courts have ruled, members of an incorporated church are mem-

bers of the corporation with equal rights regardless of age. They are in fact stockholders in the corporation [a non profit business organization]. This cannot be by definition a N.T. church.

McLoughlin - "Backus was of course well aware that in some places the refusal of a Baptist congregation to obtain incorporation meant distraint and imprisonment for those who conscientiously refused to pay religious taxes they might otherwise avoid. On January 20, 1790, three members of the Baptist church in New Gloucester in the District of Maine [then part of Massachusetts] asked his advice on precisely this issue. Backus unquestionably wished them not to seek incorporation and to suffer the consequences. However, they did petition the legislature and secured incorporation. In September, 1791, the Warren Association took a vote on this issue and Backus won the day and the association resolved "That it be earnestly commended to the churches belonging to this association by no means to apply to the civil government for incorporation...because we cannot consent to blend the kingdom of Christ with the kingdoms of this world nor to support it by the power of the civil magistrates." But Hezekiah Smith's congregation refused to follow this recommendation. In 1793, the Haverhill Baptists petitioned for and secured incorporation. Backus angrily brought the matter before the Association, which once again voted its disapproval. In 1798 the Baptist Churches in Harwich and Brookfield followed Haverhill's example, as did Ashfield in 1800. Over the next decade, a score of other Baptist churches successfully sought the same privilege. In most of these cases the action was justified on the grounds that this was the only way to avoid paying religious taxes to the establishment."

We have now come full circle. We are in exactly the same predicament today. Unless the churches organize as one of the four legal entities listed above that the IRS approves, the church must pay taxes, including business, property and sales taxes, among others.

McLoughlin - "For the most part

Backus returned, after 1790, to his old activities as an itinerant evangelist and denominational trouble-shooter. From 1790 to 1797, he annually rode over 1100 miles on horseback throughout New England, delivering an average of 150 sermons each year and participating in numerous councils. Still, his efforts to produce in New England the same kind of religious fervor which he had seen in Virginia proved futile. Seldom did he note any "moving of the Spirit" or "descent of the power" in the meetings he addressed. Regularly he noted in his diary...the deaths of old friends and stalwarts who had fought side by side with him in the early years of the persecution."

Historically, whenever the church has crawled into bed with government for privileges and favors it has always resulted in the quenching of spiritual power. This has been true ever since the churches accepted Constantine's proposal for marriage in 315 A.D which resulted in the formation of the Roman Catholic Church. This produced the mind numbing persecution of the true churches and ended in what historians

THE TRAP, SIN AND HOAX OF TAX EXEMPTION

BY DR. GREG DIXON

This dynamic Power Point presentation on the IRS control of churches is an absolute must for every pastor, church officer and congregation in America. Pastor Dixon will show you how the Internal Revenue Service has tricked churches into believing that they must apply for tax-exempt status. He will also show you the difference between tax-exemption and a non-taxable position. He will show you the contrast between the Lord's Church and an IRS controlled State Church. This presentation will also reveal how the IRS and the Courts have stripped the Churches of America of their God given rights to preach the Gospel.

Free download at:

www.unregisteredbaptistfellowship.com

call the dark ages which lasted for 1000 years. We now have an IRS state controlled church in America. Oh, "how the mighty has fallen."

Federal Tax Laws for N.T. Churches are a Clear Violation of the U.S. Constitution

First Amendment - "Congress shall make no law respecting the establishment of religion, or prohibiting the free exercise thereof;..."

James Madison, the fourth President of the U.S. (1751-1836) understood this principle well. He is called the "Father of the U.S. Constitution" and also a co-drafter of the Bill of Rights. He served two terms from 1809-1817. He was a tireless supporter of religious liberty; his views and efforts made him an early friend to the persecuted Baptists. His autobiography – dictated in the third person – states: "...he spared no exertion to save them [Baptists] from imprisonment and to promote their release from it.." Indeed, in 1774, after hearing that some Baptist preachers had been jailed for preaching without a license, he wrote: "That diabolical Hell conceived principle of persecution rages among some and to their eternal infamy the Clergy can furnish their quota of imps for such business...This vexes me the most of any thing whatever." (Letter to William Bradford, January 24, 1774)

Later, after becoming President, Madison vetoed a bill which would have granted public land to a Baptist church in Mississippi. Other Baptists wrote to Madison to thank him for taking this stand! In a letter responding to those Baptists (dated June 3, 1811), Madison wrote the following words: "Among the various religious Societies in our Country, none have been more vigilant or constant in maintaining that distinction, than the Society of which you make a part, and it is an honorable proof of your sincerity and integrity, that you are as ready to do so, in a case favoring the interest of your brethren, as in other cases."

On February 21, 1811, President Madison wrote to the House of Repre-

sentatives the following words: "Having examined and considered the bill entitled 'An act incorporating the Protestant Episcopal Church in the town of Alexandria, in the District of Columbia,' I now return the bill to the House of Representatives..." He went on to explain that the law would be superfluous because of the First Amendment. (The Papers of James Madison: Presidential Series, 3:323-324).

Roloff Case Revisited
Texas v Roloff
Supreme Court of Texas

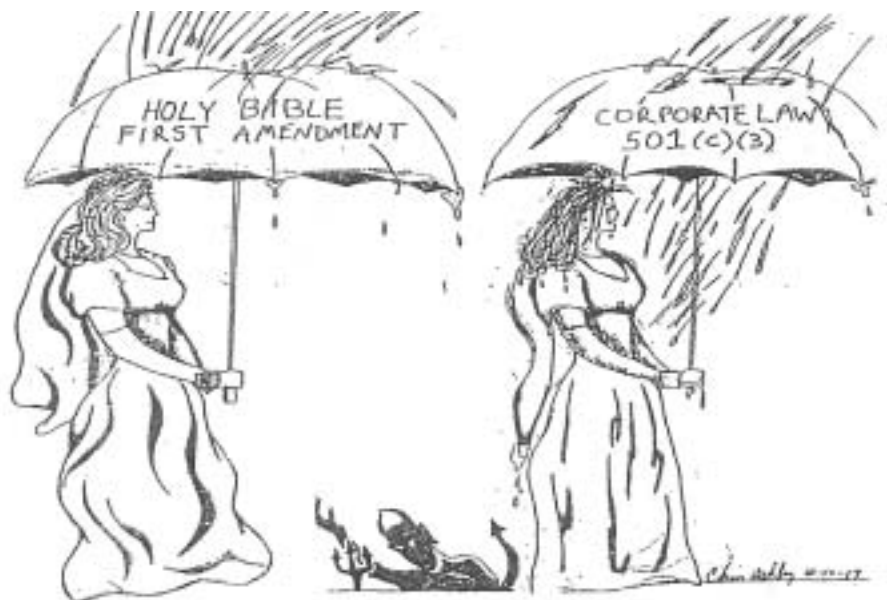
This case in the late 70's involved the Roloff Enterprises, Inc. of Corpus Christi, Texas that operated a home for wayward girls called The Rebecca Home. When the State of Texas passed legislation requiring such homes to be licensed Bro. Lester Roloff refused on religious grounds and went through a great struggle including some time in jail. However, in order to get a new day in court after losing the case, Bro. Roloff incorporated People's Church and renamed it People's Baptist Church, and made the girls home a ministry of the church, rather than the Enterprises. The case ended up going to the Supreme Court of Texas where they ruled against Roloff with the following notice. "The issue is not whether People's Baptist is performing a service that falls beneath

licensing standards. The three homes have a record of high quality service. People's Baptist, from this record, could no doubt easily satisfy licensing requirements, but has chosen not to do so. It reasons that licensing interferes with religious freedom. People's Baptist does not, however, resist all licensing to do business in Texas. In fact, it does its business and service as a corporation under the corporate name of Corpus Christi People's Baptist Church, Inc., and it complies with all business licensing requirements."

In Roloff, referring to possibly one of the most famous religious liberty cases in modern times, the court rejected the argument that the Licensing Act impinged on the corporations free exercise of religion, because the court separated the secular from the sacred, and said that they were only licensing the physical facilities. In other words, God can have the spiritual; the state will take all else. But as Dr. Bob Jones, Sr., always said, you can't separate the sacred and the secular. He also taught that, for the believer, all ground is holy ground and every spot on earth is an altar, yea, "The earth is the Lord's and the fullness thereof" (Psalm 24:1).

The Supreme Court and Corporations
Hale v Hinkle, 1905

"The benefits of the 5th Amendment



are exclusively for a witness compelled to testify against himself in a criminal case and he cannot set them up on behalf of a corporation.” This simply says that a corporation created as a legal entity by the state legislature cannot ask for constitutional protections. “A corporation is a creature of the state and there is a reserved right in the legislature to investigate its contracts and to find out whether it has exceeded its power.” The Lord’s church cannot be a “creature of the state” because it is God’s corporation created in Heaven as the body of Christ, i.e. Corpus Christi. “There is a clear distinction between an individual and a corporation; and the latter being a creature of the state has no constitutional right to refuse to submit its books and papers for examination at the suit of the state.”

C. How is Satan accomplishing this plan? By enticing N.T. churches to trade rights for privileges/benefits – The Headship of Christ for the Lordship of government.

“And again the anger of the LORD was kindled against Israel, . . .” (II Sam. 24:1)

“And Satan stood up against Israel, and provoked David to number Israel.” I Chron. 21:1)

“For I am jealous over you with godly jealousy: for I have espoused you to one husband, that I may present you as a chaste virgin to Christ. But I fear, lest by any means, as the serpent beguiled Eve through his subtlety, so your minds should be corrupted from the simplicity that is in Christ.” (II Cor. 11:2,3)

Satan’s Trick-THE HOAX AND SIN OF TAX EXEMPTION

Why Tax-Exemption is a Sin for N.T. Churches

An IRS State CHURCH is tax-exempt (a privilege granted by the State); the Lord’s churches are non-taxable (a right

granted by God). The tithe is the Lord’s (Leviticus 27:30), not the state tax. To give the Lord’s tithe to the state to kill babies, finance sodomy, atheism, evolution, socialism, communism, and a myriad of other wicked things would be a sin so great as to be unimaginable.

Bouvier’s Law Dictionary (1856 Edition)

“EXEMPTION: A privilege which dispenses with the general rule; for example, in Pennsylvania, and perhaps in all the other states, clergymen are exempt from serving on juries. Exemptions are generally allowed, not for the benefit of the individual, but for some public advantage.”

There are six main reasons why a N.T. church cannot apply for a tax-exemption from any state agency.

- It would deny the Lordship of Christ over His divine assembly and violate the First Commandment-“Thou shalt have no other gods before me.” It stands to reason that it would also recognize the state above Christ who is the head of the church.” (Eph. 5:23,24).

- It would exchange a divine right given by God and guaranteed by the First Amendment for a privilege granted by the state. Esau who sold his birth-right for a mess of pottage is called a fornicator. (Heb. 12:16,17). This would be a clear violation of the separation of the church from the state. (Matt. 22:21).

- The Lord Jesus pronounces a denunciation upon one who causes offences or trouble of any kind to come upon others by their actions. To exchange God given rights for a privilege granted by an evil state would destroy those rights to the next generation and cause others to stumble. (Matthew 18:7).

- Exemption is a benefit from the state. It is a sin for the Lord’s church to accept benefits from government. (Genesis 14:17-24; Matt. 6:11; Ps. 68:19).

- The receiving of tax-deductible gifts

is theft from the body politic and in clear violation of the scriptures. (III John 7). It will also cause believers of this generation to lose rewards at the Judgment Seat of Christ. (Matt. 6:2)

- For churches, qualifications for the exemption must be met which is a contract agreeing to unbiblical beliefs and practices. Note: IRS Publication 1828. The privilege can be revoked at any time. (2 Cor. 6:14; Luke 14:28-35). This is the sin of presumption at its worse.

- The rules and regulations of the exempt agency takes precedent over the Holy Scriptures in violation of the time honored position that the Bible is the only guide for N.T. churches faith and practice. (2 Tim. 3:15-17)

IRS Publication 1828; Page 2

“Churches that meet the requirements of Internal Revenue Code (IRC) Section 501(c)(3) are automatically considered exempt. And are not required to apply for and obtain recognition of tax exempt status from the IRS. However, even though churches are generally eligible to receive tax-deductible contributions, to qualify for tax exemption, such organizations must meet the following requirements:”

Notice that churches are not automatically exempt as most believe, but rather, “churches that meet the requirements are automatically exempt.”

- “The organization must be organized and operated exclusively for religious, educational, scientific, or other charitable purposes.”

This is a total contradiction as to the definition and purpose of the Lord’s Church. This is a description of a social club whose purpose is to foster the social gospel.

- “Net earnings may not inure to the benefit of any private individual or shareholder.

This statement puts the finances of a

Church under the control of the IRS including what the pastor receives in love gifts. It also means that the financial records of the church is subject to examination by the IRS at all times.

"No substantial part of its activity may be attempting to influence legislation,"

But there are no guidelines for the word 'substantial'. It is left up to the IRS on a selective basis. The IRS removed the tax-exempt status of the Indianapolis Baptist Temple in 1995, which the church had relinquished in 1986, for a very small amount of activity as to what they called substantial. In reality, it wasn't political activity at all but simply the preaching of the gospel and calling public officials to accountability to the law word of God. This so-called political activity will be discussed in Part III of this article. It may be seen on the front page of our web site now and can also be downloaded. Go to www.unregisteredbaptistfellowship.com and click on The Devil's Master Plan.

"The organization may not intervene in political campaigns,"

First notice that they call a church, which is an organism, the body of Christ, an organization like any para-church organization. Also, there can be input into the political process by every entity of society, but the church must remain silent. This means that the IRS now actually dictates the activity and mission of the Lord's churches if they wish to be tax-exempt. And at that point, they would no longer be the Lord's church but an IRS state controlled church. A true church of Christ would view it their responsibility before God to instruct their members and the community as to their voting responsibilities. It is as much the responsibility of the Lord's churches to warn against false prophets in the body politic as false prophets in the body of Christ. The Lord Jesus, in His commission to His church, said that they were to teach all things that He had commanded them. What issue or candidate

would be involved in an election that the Bible would be silent as to party platforms and the moral character of the candidates? None. So therefore, for the church to be silent would not only be cowardice but blasphemy.

"No part of the organization's purpose or activities may be illegal or violate fundamental public policy."

How can any self-respecting pastor or church agree to obey all laws that are presently in existence or that may become law in the future pertaining to exempt organizations? So therefore, to receive the benefit of tax-exemption, the church would have to agree to the unlimited submission to the civil magistrate in violation of the clear teaching of the scriptures. What is "fundamental public policy"? It is whatever the majority practices. The body politic-democracy or mobocracy dictates the practices of all tax-exempt entities including churches. For instance, this now includes the support of abortion on demand, sodomite marriages, and a myriad of other evils.

CHRIST IS NO LONGER THE HEAD OF THIS CHURCH BUT THE IRS!

A Fable for the Times

The Sword and the Trowel, September 1868



FABLE.

A CERTAIN man had long accustomed himself to eat out of the same trough with a beast, and being rebuked for such unclean feeding, he replied that he did not object to it, and that by long-established custom he had acquired the right to eat in that fashion, for his fathers had so fed before him for many generations. As there was no other way of curing him of his degrading habit, his friends began to remove the trough, whereat he struggled

and raved like a madman, calling them robbers and villains, and many other bad names. Meanwhile the beast at the other end of the trough patiently submitted to lose its provender.

FACT.

State support of religion, by tithes and other forced payments, is the trough. The Irish Church feeds out of the same trough with the Church which it is wont to call the Romish beast, only it stands at the fullest end of it. The beast only gets a few handfuls of the Maynooth Grant,¹¹ but the Irish clergy are fed with tithes to the full. We want to see Protestants act like men who have faith in God and their own doctrines, and then they will maintain their own religion voluntarily; but, alas! it seems as if nothing but force will get them away from the degradation of state pay. How true it is that slavery deprives many men of the desire to be free! Wait a little, and when the trough is broken altogether, perhaps the man will play the man. Let every true Protestant help to deliver the Irish Church from her present condition; and May God defend the right.

¹¹ This controversial legislation transferred annual support of the Royal College of St. Patrick—a Roman Catholic seminary at Maynooth, Ireland—to London in 1845 and increased it almost three-fold to greater than £26,000 per year. The Protestant population of England was outraged (with notable exceptions among members of the Church of England who were accustomed to receiving such support from the government), and for good reason. Within three years of the passage of the Maynooth Grant, Catholic schools in England began to receive government subsidies.

INCLUDING BAPTISTS, WHO RECEIVE BENEFITS BY TAX EXEMPTION, TAX DEDUCTIBLE GIFTS, AND FAITH BASED INITIATIVE GRANTS ARE NO DIFFERENT THAN THE CHURCH OF ENGLAND RECEIVING GRANTS FROM GREAT BRITAIN.

**Regional UBF Meeting
July 26-27**

**Services-Monday 7 pm
and all day Tuesday**

**Open Door Baptist Church
Host Pastor: Dennis Meador
Hwy 22 & Yellow Avenue
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Another Street Preacher Jailed

For Pastor Mike Anderson, an unregistered preacher of Clinton, Iowa, October 26 was just another day at work until he started home and saw the annual 55 year-old Halloween parade in progress which they now call Mardi Gras. When he saw the ghouls, goblins, witches, ghosts, demons and devils he was moved as Paul the Apostle must have been stirred as he went to Athens in the first century and saw their idolatry, even worshipping the "Unknown God". At one intersection, there were around four hundred people and he thought, "Praise the Lord! What a huge congregation to preach to!" Then he saw an unfinished fountain with a two foot high pedestal. He thought "Perfect! And then he said, "the Lord gave me Psalm 9:17, *'The Wicked shall be turned into hell, and all the nations that forget God.'*" Then he finished his sermon off with *"Ye must be born again!"* and other like scriptures. Shortly a policeman came over and told him that he couldn't yell. Bro. Mike explained that he wasn't yelling but rather preaching. The policeman called others for back up and told him that he couldn't yell in a public place. Bro. Mike's explanations fell on deaf ears and continued to preach. At that, the cuff's came out and onto his wrists, and as customary lately, set extremely tight to teach the preacher a lesson. Bro. Mike spent the night in lockup and was released about 10 a.m. after being charged via a video conference with disorderly conduct. Later, after preliminary hearings, his trial was set for January but eventually was held in February. The following account is from the February 27th Quad-City Times.

"A Clinton Street preacher was taken to jail Thursday for refusing to pay his fine on a disorderly conduct conviction. Mike Anderson was ordered to serve two days in the Clinton County jail for failing to pay \$300 in fines and court costs for climbing onto a city

fountain and repeatedly yelling "you're damned to hell" into a crowd of Halloween parade-goers in October. Anderson said during a court hearing Thursday that he would "rot in jail" before he ever paid a cent on the fine. He was taken into custody immediately after the contempt of court hearing. Anderson often holds signs on the sidewalk outside the Clinton County Courthouse, demanding that people repent to the Lord. A jury convicted him in December of disorderly conduct after police testified that he refused to lower his voice during Clinton's Mardi Gras parade through downtown. The police testified that the crowd broke into applause when he was taken into custody. The officers said that he crossed the line from free speech to disorderly conduct with his volume, language and location of the message. At trial, Magistrate Bert Wilson ordered Anderson to pay a \$100 fine, plus court costs, within 60 days. On Thursday, Anderson still had not paid the fine, resulting in the contempt of court charge. In a written statement he presented in the court, Anderson said that the judge and county prosecutor—who he refers to as persecutor—will be held in contempt of God's Court of Divine Justice because of their actions. He said that "It should never be that man's law conflicts with God's law, especially in America, but when deciding between obeying civil government and Jesus Christ, I will always, by the grace of God, choose obedience to my God."

Mike defended himself before a jury of Clinton County citizens. In the final analysis they are the ones that will have to give an account for destroying the liberty to preach the gospel freely on the streets of their city. One of the main lessons to be learned in this case is the perception of the arresting officers. They said that Mike was arrested because of where he was standing, which was on public property, the volume of his voice, even though he had no sound system or megaphone, and the content of his message, which was, "You're going to hell." And yet all of these

are protected speech in America, too bad the Clinton folks are this ignorant of basic American rights. Because of the spirit of this County toward the gospel of Christ it will be interesting to see what happens to this area in the future.

Pastor Jim Grove Charged Criminally For Street Preaching

Federal Judge Gives Him And Others A TRO

Pastor Then Turns the Table on the Authorities by Winning Two Court Cases

By Dr. Greg Dixon

"It should be noted that the Reverend Grove's attitude and demeanor during my encounter was extremely disorderly, confrontational and belligerent. He even descended to name calling and referred to this officer as a 'd—n communist' at least once." These are the quotes from the February 5, 2003, York Daily Record taken from a Criminal Complaint by police Lt. Russell Tschopp against the 56 year old Pastor of the Heritage Baptist Church near Logansville, Pennsylvania. The Affidavit of Probable Cause was filed in District Justice Linda Williams's court on February 4 and charged the well-known pastor, who in the past ran for Sheriff in the county, with disorderly conduct and harassment. York police also charged him with violating two city ordinances: failing to obtain a permit for the parade and joining the parade without permission. All of this was for carrying signs depicting the horrors of abortion before a city sponsored Halloween parade on October 27, 2002. Three of the charges were infractions but the disorderly conduct charge was a misdemeanor that could have resulted in a one-year prison term. However, during questioning by Pastor Grove, who defended himself, Officers Tschopp and Roger Nestor gave no evidence that the Pastor was disorderly in any way, and

their testimony, including their own pictures, showed just the opposite. At all times, Pastor Grove was mild mannered, soft spoken and even compliant with the demands of the police when he and those with him were asked to leave the street and to stand on the sidewalk. For the most part, he encountered the police with folded arms and with a Bible in his hand. At no time, did the pastor curse or use abusive language. York City Police Captain Bruce Vesath told the York Dispatch that Grove and his followers have been coming to York for years to protest abortion and do street preaching and have never been arrested or had signs confiscated.

The incident came about when Pastor Grove, Bruce Evan Murch and four of his children, representing Full Quiver ministries from Virginia and several others marched down the parade route before the York Halloween parade started. It was a good opportunity to get their message across because large crowds had already settled in on both sides of the street. The group passed out gospel tracts and showed graphic pictures of aborted unborn babies. The crowd reacted quite loudly and even tried to isolate the evangelists with white sheets and verbally abused them as well. However, instead of arresting or at least restraining the lawbreakers in the unruly crowd, they confiscated the pictures and said that they were keeping them for evidence after a request was made by the preachers for them to be returned.

Some time later, Pastor Grove received the charges in the mail, which oddly didn't include the others that were present on that day. As a preemptive measure, Pastor Grove went into United States District Court in Harrisburg on February 3rd and asked for a restraining order against the City of York and all involved. After reviewing tapes of the activities of that day, U. S. District Judge Sylvia H. Rambo granted the Plaintiff's a Temporary Restraining Order until a full hearing on the issue could be heard before her court. The heart of the ruling declared that what the preachers were doing is freedom of speech and religious activity that is protected by the U.S. Constitution. They also contended that the York Police Department was wrong in taking their signs because they did no harm to the arresting officers or city officials. The judge also said that the two ordinances that the Pastor is charged under are not applicable in this context. She further stated, "It's in the public interest to allow the plaintiffs to protest because the marketplace of ideas should be open to all persons...regardless of whether Defendants personally are offended." However, Justice Williams just blew Judge Rambo's TRO off the next day when Pastor Grove presented it to her and then ordered him back to her court for arraignment on February 28 saying that she does not determine Constitutional issues at her level. That in itself should tell us something.

The York Dispatch, which is the leading paper in the York, Pennsylvania area, originally took a position against the Pastor but supported him in an editorial dated February 6. After saying that the City cannot afford a lawsuit over such a minor incident as this, they closed with these words, "It's the authorities who are wrong here - and they're violating Grove's rights."

A footnote that should be of great importance to all lovers of religious liberty are the concepts that John W. Symonds of the Parks Department, who is responsible for issuing permits, and Officer Tschopp displayed at the hearing before Justice Williams. They both said that they considered the subject of abortion to be political rather than religious activity. This is clearly the same position that the IRS takes in their definition of political activity and is one of the ways that they are seeking to control what is said from the pulpits of America.

Pastor Grove Victor in Court

The York Dispatch summed it up quite well in an editorial dated this past September 16: "If only the police, the prosecutor and the judge had had as much sense as the jurors did...We could have been spared the unconstitutional spectacle of a man put on trial for espousing his religious beliefs - not to mention the expense and the waste of everyone's time. How much did it cost to put Pastor Jim Grove on trial for walking down a York City street with a Bible in his hand, preaching against abortion? What did it cost to file disorderly conduct and a handful of other nuisance violations? How much time did police in a city full of serious, violent crimes spend, pondering whether or not to arrest Grove?" And then after excoriating the District Attorney, Judge Sheryl Ann Dorney and others they continued, "If it cost more than a penny, it was too much for this abuse of power. So ultimately it was left to the jury to put an end to this injustice. Prosecutors should be ashamed that they got

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whipped in court by a country pastor."

These cases go unnoticed by the main stream press and most Christians don't know about them, but they are very important as the lynch pin of religious liberty and free speech in America. These street preachers are literally on the front lines of the battle for Christ and we need to support and pray for them on a regular basis. We should pray especially for the York and Harrisburg cases as they are being appealed to higher courts.

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