



Judge Roy Moore to Speak at 20th Annual UBF Conference

Four Ton Ten Commandments Monument Given Tentative Approval to be Displayed at the UBF Conference on October 11 and 12

SEE PAGE 7 FOR UBF SEMINAR INFORMATION

The greatest defender of the public display of the Word of God in our life time will be the featured speaker at the 20th Annual Unregistered Baptist Fellowship October 11-13, 2004. Judge Roy Moore will close out the final session on Wednesday night, October 13th, at 7 p.m. Tickets for Judge Moore will be \$10 per person, with children under 12 free. There will be a reception with hors d'oeuvres at 6 p.m. with tickets available at \$100 each. Pictures taken with Judge Moore are welcome.

All services will convene at the Jonathan Byrd's Cafeteria and Convention Center at Exit 99 on I 65 South of Indianapolis, Indiana. Pastor Greg A. and Dr. Greg Dixon will host the meeting that begins at 7 p.m. Monday the 11th.

Judge Moore was elected the 28th Chief Justice to the Alabama Supreme Court in November 2000. He gained national attention when he refused to obey an unlawful order to remove the 5,300 pound Ten Commandment monument that he had placed in the rotunda of the Alabama Judicial Building, six months after taking office. It was removed in August 2003 and Moore was suspended without pay, and then was removed from the bench by the Alabama Supreme Court Justices on November 14. Moore is currently challenging his removal from the bench with his appeal pending before the U.S. Supreme Court.

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National UBF Meeting - Oct. 11-13, 2004

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

The Trap, Sin, and Hoax of Tax Exemption

Part III

By Dr. Greg Dixon

Little Known Facts About The IRS Attack on the Indianapolis Baptist Temple

The Indianapolis Baptist Temple was targeted by the Internal Revenue Service some time in the late nineteen eighties. It got started in earnest in 1989 when federal Judge S. Hugh Dillon called for an IRS investigation of the church and its college as recorded in the *Indianapolis Star* on April 22, 1989. Dillon's remarks were made from the bench after a student of the church college testified in a tax trial of a friend. He said that he attended the college but that the college had nothing to do with his findings in regards to the tax laws of the U.S. There is ample evidence that an investigation did indeed follow which ended in the seizure of \$6 million dollars worth of property from the church on February 13, 2001, by the U.S. Justice Department. However, six years before the seizure, after a long trial in federal court, the IRS used its discretionary powers over non-profit organizations to officially remove the tax-exempt status of the church in May of 1995. This action was the result of an IRS investigation of the church and its ministries that surfaced in 1994 when the church received a copy of a secret file that the IRS had been keeping on the church and its pastor dating back to 1971. Following is information gleaned from those files. Ironically, the Baptist Temple had relinquished its tax-exempt status in 1986 and at that time stopped giving tax-deductible receipts to donors.

Excerpts of Letters From IRS Regional Commissioner Leon Moore to the Baptist Temple

August 19, 1994 - "Because a reasonable belief exists that you may not be tax-exempt or that you may be liable for tax, I have authorized...a church tax inquiry."

November 8, 1994 - "If we determine that you are not exempt, the service will notify the appropriate state officials, in accordance with section 6104 (c) of the Code, that you are not an organization

described in section 501(c)(3). The service will consider your organization to be a taxable entity." "On August 19, 1994, we sent you a notice of church tax inquiry within the meaning of Section 7611(a) of the IRC to notify you of concern we have about your tax liability and exempt status."

IRS Officially Removes Baptist Temple Tax-Exemption May 1995 and announced it in their Bulletin

THE INDIANAPOLIS STAR
July 8, 1995
(front page)
Southside church loses state tax-exempt status
Baptist Temple lost federal status as well.

Why Did the IRS Persecute the Baptist Temple by Removing Tax Exempt Status that the Congregation had Relinquished in 1986?

Because the IBT congregation would not recognize the jurisdiction of the IRS over the affairs of the church. Following are the twenty-two questions that the IRS sent to IBT demanding an answer. If we had answered them, we would have lost favor with God. If we didn't answer them, we would have lost favor with the IRS. The scriptures are clear: As the apostles told the authorities in their day, so did we, "...We ought to obey God rather than men." (Acts 5:29)

22 Questions the Baptist Temple Refused to Answer Pertaining to a Period of Time from January 1, 1991 to May 31, 1994

1. Provide a detailed description of your current activities. Have there been any changes in your activities. If so please describe the changes.

2. Provide copies of all of your organizing and operational documents,

including, but not limited to Articles of Incorporation, Constitution, By-Laws, and/or Trust Document.

3. List your sources of income, donations, gifts, and tuition in excess of \$100.

4. List your current governing board members, and officers. How are they elected or appointed? Have any board members, officers, pastors, or assistant pastors resigned or been removed? If so, list them and provide the dates of their resignation or removal.

5. List your staff, including but not limited to all pastors, assistant pastors, counselors, educational directors, teachers, office, clerical, and maintenance personnel. Provide their position descriptions and the total amounts you paid them. Our records indicate that you did not file Forms 941 to report the amounts paid to these persons. Please explain your reasons for not doing so.

6. Do you pay cash to your staff, including but not limited to all pastors, assistant pastors, educational directors, counselors, teachers, office, clerical, and maintenance personnel? If so, why do you use cash rather than checks?

7. Do you pay for any of your supplies, insurance, utilities, or similar expenses in cash? If so, why do you use cash rather than checks?

8. Did you provide parsonage allowances or other housing to anyone? If so, list the persons who received the allowances, the housing locations, and the amounts involved.

9. Did you make grants, gifts, or loans in excess of \$100? If so, list the recipients and the amounts received. Include a description of grants, gifts, or loans of property such as automobiles or homes you may have made, and explain the purpose of each of these transactions.

10. Describe any other compensation arrangements you had such as free tuition and deferred compensation.

11. Did you use independent contractors? If so, please provide copies of any Forms 1099 which you filed for 1993. If you did not file any Forms 1099, please explain why.

12. Provide the addresses and descriptions of all the real estate you have

owned, leased or had an interest in, indicating how such properties are/were used. State if income is/was generated from such property. State if such properties are used by anyone else. If so, describe how they are used.

13. Did you transfer any property with a fair market value in excess of \$100 to any officer, trustee, employee, or member? If so, list the properties, the date of transfer, the parties involved, selling price, other consideration provided, and explain the purpose of the transfer.

14. Did you transfer any property with a fair market value in excess of \$100 to any other entities or individuals? If so, list the properties, the date of the transfer, the parties involved, the selling price, or other consideration provided, and explain the purpose of the transfer.

15. Describe your fund raising activities and submit representative copies of literature you have distributed soliciting contributions.

16. Is it your position that your members should not file federal income tax returns or pay federal income tax? Please explain.

17. Are you associated with any other entities or individuals which advocate noncompliance with the federal tax laws? If so, please list them.

18. Please describe any federal, state, and/or local laws or public policies with which you advocate noncompliance.

19. Please describe any incidents in which your officers or members were arrested for noncompliance with any laws with which you advocated noncompliance.

20. Did you intervene in any political campaign on behalf of, or against any candidates for public office? If so, please describe the nature of your involvement and the type of support you provided. Include any instances in which political candidates may have been permitted to speak at your facilities rent-free. If any political candidates did pay consideration for the use of your facilities, please list the candidates, the dates, and the amounts involved.

21. Do you operate your school under a non-discriminating policy as required by Revenue Procedure 75-50? If

so, please provide a copy of your written policy statement and a copy of the latest newspaper or other announcement informing the public of this policy. If you do not comply with Revenue Procedure 75-50 please explain why.

22. Do you file Form 5578, Annual Certification of Racial Non-discrimination for a Private School Exempt from Federal Income Tax? If so, please send us a copy of the most recently filed form.

It should be obvious to the most casual observer that tax exemption isn't an unalienable right protected by the First Amendment, but rather a privilege granted by the government, and maintained by the IRS. And, in order to receive this benefit the benefactor church must meet certain responsibilities that include the following as revealed by the above questions. The church must keep detailed records of all activity, financial transactions, including a list of donors who give as much as \$100 over a three year period, and a list of those that receive alms gifts from the church. The church must also be an informer as to its pastoral and ministerial staff. It must issue W-2 Forms on all who serve at the church and 1099 Forms for all evangelists and missionaries, which means that no one can serve the church in any capacity if they receive love gifts without providing a Social Security Number. The church cannot use cash except for a few small benevolent purposes which means that it has to have an Employment Identification Number and secure a bank account in which all funds must be deposited and from which all expenditures must be paid. All fund raising activity and promotions must be submitted to the IRS for approval and supervision. The church must be a conduit to collect and remit withholding and FICA (social security) taxes. All laws, federal, state and local must be complied with regardless of what they may be or will be in the future. Public policy, regardless of what it is or will be, must be espoused, that includes support for abortion on demand, sodomy, socialistic economic schemes and a myriad of other obnoxious things. The church must also be neutered as to any influence in the contemporary life of the community or nation by interjecting its opinion in the area of politics or the election of candidates either pro or con. Neither can the church engage in discrimination of any kind which means

that it is subject to the 1964 Civil Rights legislation. The church must also exist and operate as a public charity which means that it must please the community rather than God. Could it be that the explosion of community churches all over America reflects this new understanding of community and the church?

Articles About IBT From Indianapolis Star and News Found in IRS Files via Discovery

The following headlines reflect articles that the IRS has kept on the Baptist Temple and its former pastor dating back to 1971.

- Baptist High School to stress Bible - 1971
- Rev. Dixon fights day care License - 1978
- Church Plans tech school - 1978
- Pornography target of downtown rally attended by 1000 - 1981
- Rev. Dixon opposes lottery Bill - 1983
- Churches to fight encroachment - 1983
- State tax laws may collide with church - Dixon - 1985
- Group to obey Jesus, not government - 1986
- Dixon opposes Gov. Orr on schools - 1987
- Gays urge panel to include them in anti-bias bill; it was opposed by Rev Greg Dixon - 1990

How strange of the IRS to exhibit such a few articles when their own guidelines according to Publication 1828 says:

Substantial Lobbying Activity Pub. 1828 - Pg. 5

“In general, no organization, including a church, may qualify for IRC section 501(c)(3) status if a substantial part of its activities is attempting to influence legislation (commonly known as lobbying). An IRC organization may engage in some lobbying, but too much lobbying activity risks loss of tax-exempt status. Legislation Includes action by Congress, any state legisla-

ture, any local council, or similar governing body, with respect to acts, bills, resolutions, or similar items (such as legislative confirmation of appointive offices), or by the public in a referendum, ballot initiative, constitutional amendment, or similar procedure. A church or religious organization will be regarded as attempting to influence legislation if it contacts, or urges the public to contact, members or employees of a legislative body for the purpose of proposing, supporting, or opposing legislation, or if the organization advocates the adoption or rejection of legislation.”

The publication continues by throwing the churches a bone by saying that they can educate the public on these legislative and public policy issues as long as they remain neutral and do not discriminate against any candidate or position. This, of course, is a total violation of the command of our Lord when He said, "No man can serve two masters: for either he will hate the one, and love the other; or he will hold to the one, and despise the other. Ye cannot serve God and mammon.." (Matthew 6:24)

These words are clear. A pastor and church are going to get their marching orders from God or the IRS. If you take the benefit of tax-exemption, the IRS will call the shots. Another thing should also be emphasized, when does the religious activity of a church become political? When the church becomes an IRS approved and regulated public charity. It then becomes obligated to preach the changing whims of public policy rather than the whole counsel of God.

Measuring Lobbying Activity Pub. 1828

Substantial part test: Whether a church's or religious organization's attempts to influence legislation constitute a substantial part of its over all activities is determined on the basis of all the pertinent facts and circumstances in each case. The IRS considers a variety of factors, including the time devoted (by both compensated and volunteer workers) and the expenditures devoted by the organization to the activity, when determining whether the lobbying activity is substantial. Churches must use the substantial part test rather than the expenditure test that other religious organizations may use."

How sad, churches have traded the sure Word of God for this mishmash of uncertainty. These words are designed to allow this rogue agency to be totally arbitrary in its dealings with churches.

THE TRAP CLOSES

U.S. v Indianapolis Baptist Temple - a Summary

- The government conceded and Judge Sara Evans Barker agreed that the Lordship of Jesus Christ over His church is a major doctrine of IBT.

- Judge Barker declares and is sustained by the 7th Circuit Court of Appeals in Chicago that Jesus Christ cannot be the sole and exclusive Head of His church, therefore, outlawing the N.T. Church in the U.S., by establishing a state church, totally controlled by the IRS.

- The courts have declared, in this case, that government is god in the U.S., even over Christ's blood-bought church.

- Judge Barker, upheld by the 7th Circuit admitted that the IRS never assessed taxes on IBT, and admitted that the IRS erred, but that it makes no difference.

- Judge Barker, the 7th Circuit, and the Supreme Court have all legalized the Babaleau's, Inc., in Hialeah, Florida's right to sacrifice chickens in downtown Hialeah in spite of the health risk, and outlawed the N.T. Church by declaring that a church may believe in the Lordship of Jesus Christ over His church, but cannot practice their faith in any practical way.

- U.S. Attorney Robert Metzger in oral arguments before the 7th Circuit (May 11, 2000) said that an uncontrolled church is untenable in society today, which is really the crux of the case and shows that the issue had nothing to do with taxes, but everything to do with control of the pastors and churches of America.

- After admitting that IBT properly disengaged from being a 501(c)(3) organization the 7th Circuit ruled, "...it does not matter what sort of entity IBT is. Whatever it is, it must comply with federal employment tax laws."

- But the most egregious statement in the whole episode was the statement

of Judge Barker that the congregation of the Baptist Temple, "Thinks that it is a New Testament Church." This is reminiscent of the words of Festus concerning the Apostle Paul when he said, "Paul, much learning doth make thee mad." (Acts 26:24). In essence here is a federal judge saying that the Baptist Temple members are delusional. Is this a portent of the future for Christians in America?

U.S. v Bob Jones University Slammed the Door on Tax-Exempt Churches and Religious Organizations

Since the early eighties, the Supreme Court established most clearly the absolute responsibility of all non-profits to espouse public policy, and to give total obeisance to the IRS with the following ruling. The ruling also establishes further the evolutionary principle of American law that the humanists have interjected into our judiciary decades ago.

"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." — Section 3038

"Congress, in enacting these provisions of the Internal Revenue Code pertaining to the tax exempt status of religious, charitable or education corporations, and the deductibility of charitable contributions to such corporations, sought to provide tax benefits to charitable organizations, to encourage the development of private institutions that serve a useful public purpose or supplement or take the place of public institutions of the same kind." — Section 4046

In a letter to a Mr. Rich Blackstock in Independence, Missouri, dated August 28, 1987, the late Dr. Bob Jones, Jr. who was President of Bob Jones University at that time wrote the following concerning BJU v IRS.

"From 1971 until 1983, Bob Jones University was in controversy with the IRS over its tax-exempt status. The issue culminated in a 1983 ruling against the university by the U.S. Supreme Court declaring that since we held views that were contrary to prevailing 'federal public

policy,' we would forfeit our exemption. That was their punishment to us for being unwilling to let the state dictate our religious beliefs. The issue was a First Amendment freedom of religion issue; and when we lost, all churches and religious institutions lost.

The court ruled in our case that tax exemption was a subsidy and that religious organizations had to yield their religious beliefs in favor of 'overriding government interests.' It was a horrible decision that has wide implications and upon which several horrible court rulings have been based."

Can anything be clearer than this statement by the Supreme Court of the U.S and confirmed by Dr. Jones that, the Congress of the United States has declared in no uncertain terms that tax-exempt organizations, must serve a "useful public purpose" which includes a non-discrimination policy under the civil rights laws of 1964. This being the case, why didn't Bob Jones University sound the alarm 25 years ago, especially to their preacher boys? Instead, they have worked to regain the favor of the IRS and recently got their tax exempt status returned by recanting the teaching that got them into trouble with the Federal government in the first place. Will we ever expect them to apologize for wasting several hundreds of thousands of the Lord's money to defend a position that, according to Dr. Bob Jones III, "they do not hold to any longer"?

IRS Bible for Churches and Other Religious Organizations subject to Change IRS Publication 1828 Introduction page

"The IRS considers this publication a living document, one that will be revised to take into account future developments and feedback."

So there you have it. The IRS Bible that the churches of America have traded for the old King James Bible is subject to change. They have traded evolutionary law for the Words of Scripture, "For ever O LORD, thy word is settled in heaven." (Psalm 119:89)

PART IV OF THIS SERIES WILL APPEAR IN THE NEXT ISSUE OF THE TRUMPET

Ten Reasons Why The Monument Containing The Ten Commandments Should Not Be Removed From the Supreme Court Building of Alabama

By Dr. Greg Dixon

The single most important question facing the people of the State of Alabama and the United States of America, at this time, is the removing of the Ten Commandments monument from the Supreme Court building of the State of Alabama on August 27, 2003. Following are ten reasons why that monument should not be moved at any cost.

1. Because it would destroy the rule of law in that the monument officially recognizes the law of the state of Alabama which Judge Roy Moore, who is the elected Chief Justice, has taken an oath to uphold.

All five Alabama State Constitutions from 1865 to the present one enacted in 1901 have contained these words "...invoking the favor and guidance of Almighty God, do ordain and establish the following Constitution for the State of Alabama."

2. Because it would establish a tyrannical federal judiciary that would make the federal courts a legislative arm of government contrary to the separation of powers established by the U.S. Constitution.

3. Because it would abolish the right

of the people of Alabama to practice their religious faith guaranteed by the First Amendment to the U.S. Constitution.

4. Because it would abolish the ninth and tenth amendments of the U.S. Constitution which guarantees the people and the States all rights not delegated to the United States by the U.S. Constitution.

5. Because the State of Alabama has the legal and moral responsibility on public safety grounds to invoke the favor and guidance of Almighty God. (Hebrews 10:31)

6. Because the Ten Commandments are the very foundation of the law system of the State of Alabama and the United States. To remove that foundation would bring to pass the words of King David when he said, "...if the foundations be destroyed, what shall the righteous do?" It will establish a judicial tyranny that will leave no place for the godly or the righteous poor to flee. (James 2:5-7)

7. Because to remove those commandments would be to remove all restraints of evil from coming upon our nation. The scripture says, "When the

righteous are in authority, the people rejoice: but when the wicked beareth rule, the people mourn." (Proverbs 29:2)

8. Because to remove those commandments would be to replace them with men's commandments that would elevate man to godhood that would replace the divine Godhead: Father, Son and Holy Ghost. (Exodus 20:3)

9. Because it would place a federal court order above the Constitution of the State of Alabama. There is only one way to lawfully remove that monument, and that is for the people of Alabama to amend their Constitution to remove all references to God through the amendment process required by their Constitution. Instead we are witnessing judicial anarchy by the federal courts.

10. Because it will complete the goal of the U.S. Supreme Court, that has been documented many times, to make America a totally secularist society. This in turn will be the official replacement of theism for atheism. We will then be a country that began as One Nation under God to a nation with no God.

The Ten Most Frequent Arguments Answered as to Why the Ten Commandments Should Be Removed From the Supreme Court Building of State of Alabama

(Dr. Greg Dixon's answers in italics)

1. It violates the First Amendment to the U.S. Constitution that guarantees the separation of church and state. *(This is simply not historically true when you examine the intent of the founding fathers and Supreme Court decisions over the past 200 years. What happened to stare decises (precedent law) that the federal courts always talk about?)*

2. It establishes a state religion in vio-

lation of the U.S. Constitution. *(It does not. The foundation of our nation is based on Christianity but not any particular sect of Christianity. Every nation has to have a religion or adopt atheism as Russia did at the time of the Russian revolution in 1917. However we now have an IRS State Church which is in total control of the churches and pulpits of the U.S. and few even care about this serious turn of events in the religious life of America.)*

3. It favors one religion over another. *(Some religion will always be favored in a nation. You can't have a vacuum. Historically Christianity has always been the favored religion of our country. But the Christian principles which have prevailed has always allowed freedom of conscience, therefore all religions have had the opportunity to grow and prosper without fear. Now other religions have ganged up on the Christian faith to totally destroy*

it. No other religious/political system in the history of mankind has ever allowed such an experiment in religious freedom, which shows the superiority of Christianity over all other religions. Besides, it is not right to allow the religion of the minority to prevail over the religion of the majority against the will of the people. What happened to democracy that the courts and media always talk about?)

4. It discriminates against those who are not of the Christian faith. (How does it discriminate against people who have come after precedents have already been established? What if Christians tried to do the same thing in a Moslem country?)

5. It will not provide equal protection under the law. (So a Christian can expect equal protection to go before a Moslem, secularist or atheist judge? Every judge has to be something. Would anyone listen if a Christian challenged a judge that was of a different faith or no faith? The Constitution does not ask a man about his religion to give him due process. But in *U.S. v Indianapolis Baptist Temple*, Judge Sara Evans Barker said that the congregation could neither define what kind of a church they were nor could they practice their faith in the Lordship of Jesus Christ over His Church.)

6. It will cause those who are not Christians to fear going in to the court system to seek justice. (But it's all right for Christians to go into the court system to face anti-Christ judges? Why should people be concerned in going before judges who hold to the Christian faith which has never engaged in the mass persecution of others, but it is wrong for Christians to be concerned over going before judges of other religions that have in most instances a history of mass persecution of Christians? The Christian foundation of America has produced the least amount of fear and the maximum amount of peace and prosperity for all religions than at any time in the known history of the world.)

7. It will set back the effort to have a multicultural society in the U.S. (How strange. At the cost of our Constitutional form of government we are to have a secular-multicultural society without Christianity? I guess this is what is called, "odd man out")

8. It is not right for a judge (one man) to override the rule of law. (But it's O.K

for one man, federal Judge Myron Thompson, to run roughshod over the laws of the State of Alabama?)

9. Federal law supercedes the law of the States of the Union. (This is a spurious argument. Federal law is the U. S. Constitution and it says that Congress shall make no law establishing or prohibiting the right of the people of Alabama or anyone else from practicing their religious faith. Therefore what this issue is all about is the federal courts usurping the authority of the legislatures of the states, just as our founding fathers feared.)

10. We don't need to display the Ten Commandments because they are written on our hearts. And besides this is a violation of the 2nd commandment, "Thou shalt not make unto thee any graven image..." (The athiests and secularists among us love to hear Christians make this argument. This is the principle of the Russian Constitution on religious freedom. The right to believe is inalienable but the right to practice one's faith must be limited to governmental regulations or that which is best for society as a whole. This is exactly what Judge Barker and the 7th Circuit Court of Appeals said in *U.S. v IBT*. She said that the Congregation could believe any thing that they wished but that they did not have the unlimited right to practice their faith. As to the 2nd commandment, Judge Moore's monument was not placed there to be worshipped but as a reminder of the fundamental law of the land. Israel erected many memorials but they were never to be worshipped.)

Conclusion

This action on the part of the Federal Judiciary will expose us as the hypocrites of all hypocrites unless we remove the mention of God from all public documents such as court houses, including the Supreme Court itself. It would make a sham of the prayer that invokes God's blessings upon all federal courts, when they open each day with the words, "God save America and this honorable court." We would also have to take the words "In God We Trust" from our coins, the mention of God in the National Anthem, the singing of God Bless America at any State functions, the removal of prayers at the start of both houses of Congress, chaplains in the military, prayers and religious services at our military academies and a

multitude of other areas of public life in which the name of God is invoked that we now take for granted.

In the final analysis this would be a total revolution that would make Satan the god of our nation, and the lawless in total control of our government.

We must always remember that the scripture says, "Blessed is the nation whose God is the LORD..." (Psalm 33:12) It is obvious that the opposite of that would be, cursed is the nation whose God is not the LORD. A nation should be very careful that they not make an enemy of a God that has awesome weapons in His arsenal such as floods, tornados, hurricanes, typhoons, hail, snow, pestilence, disease and a myriad of other things. The scripture says, "It is a fearful thing to fall into the hands of the living God" (Hebrews 10:31).

Surely history will record that August 27, 2003 will always be known as a day of infamy in the ages to come unless this heinous evil is rectified immediately.

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.

Please send a suggested gift of \$15 to The Trumpet. Send only checks or money orders.

Only One Challenge to Trumpet Offer

For more than seven months, an offer of \$1000 has been on the table from *The Trumpet* for anyone who can produce the law that requires the Lord's church, as defined by the New Testament, to pay social security (FICA) taxes or to collect and remit Social Security taxes or Withholding taxes to the Internal Revenue Service. Out of the tens of thousands, including hundreds of preachers, who have said that the government was right in seizing \$6 million dollars worth of property from the Indianapolis Baptist Temple on February 13, 2001, only one person has come forward to challenge the congregation because they would not deny the Lordship of Christ over His church by becoming a collecting and remitting agent for the IRS. Mr. David McCormack of Mooresville, Indiana wrote the following letter to *The Trumpet* dated February 3, 2004.

Dear Trumpet,

Thanks for the \$1000, one thousand dollars; I sure can use the money! Please send U.S. currency [dollar bills] to the above address, no checks!

The offer on the table is produce the law that "REQUIRES" the Lord's Church as defined by the New Testament to pay social security taxes **OR to collect and remit social security taxes, OR withholding taxes to the IRS.**

Well the answer is within your own Trumpet newsletter(s). The court case of; U.S. vs. Dixon 2001, and of course the US vs. Indianapolis Temple are both noted. Now you lost both these cases based on the stand that you chose to take, that being the New Testament issue, Religious Freedom as well as the laws of our land, including the IRS laws. That being the case there is in our society, [including the New Testament Church believers], that the scripture tells us to obey civil government. The civil government says that (sic) must follow certain cri-

teria and requisites, be it not-for profit church, or any church, or whatever you chose to name a church entity. If you claim to be a Church in America then you now know that there are guidelines in man's law and in biblical law. Both these issues were discussed in your court proceedings.

The cases demonstrated that if you have people in you (sic) charge, you are responsible to do your duty based on the Bible, and the law [man's] for the people and their government [your government too]. This includes your Biblical duty as a Pastor [under within the New Testament] to collect and withhold whatever is pertinent, and obligatory to/for the people under your charge. THAT SAYS IT ALL!

The case law, because of the loss to the IRS in your tax battles, now has precedent with and through the New Testament Church and the followers/believers of same.

Now it would be ridiculous to state, or quote, all the scripture and laws that have nexus to this issue. As I think you already have/know all of the scripture and laws about this issue, so I will not be redundant.

Please end (sic) the money with (sic) ten days from receipt of this letter!

Sincerely,
David

The Trumpet staff presented Mr. McCormack's letter to a five-man committee that was chosen to examine each challenge and render a decision as to whether the money should be awarded. The five men are: Robert McCurry, Chairman, from Sharpsburg, Georgia; Sam Adams, Brooksville, Florida; James Grove, Loganville, Pennsylvania; Homer Fletcher, Paducah, Kentucky; and Aubrey Vaughan, Houston, Texas. Each of them concurred with the following letter from Pastor McCurry.

March 23, 2004
David McCormick
Mooresville, Indiana. 46158
RE: Your letter of February 3, 2004

Dear David:

Your February 3, 2004, letter has been read by the Committee of Five to determine whether you qualify for the \$1000 award offered in *The Trumpet* to be the first person citing a law that requires the Lord's Church to pay taxes or to collect and remit taxes to any government agency.

Since your letter did not cite a law as required in the offer, it is the decision of the Committee of Five that you are not qualified to receive the award.

Sincerely yours,
Robert McCurry,
Committee of Five Chairman

National UBF Meeting Oct. 11-13, 2004

Three Power Packed Seminars at UBF Conference
Tuesday Oct 12 and Wednesday Oct 13 — 2:30 to 5 p.m.

How to Organize or Reorganize a N.T. Church — *Dr. Greg Dixon*
Street Preaching Done Biblically and Legally — *Pastor Ron McRae*
Ladies Meetings — *Ellen Boys*

— Special Music by Steve and Bonnie Kukla —

**Four-Ton Ten Commandments Monument Given Tentative Approval
to be Displayed at the UBF Conference on October 11 and 12**

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Albert F. (AL) Cunningham with the Lord

By Dr. Greg Dixon

Al Cunningham passed beyond the portals of this life and into the glory world instantly and without warning on a beautiful Sunday afternoon August 1. Al, who was a young 68, and Nancy, his wife of 41 years, left their remote ranch in Montgomery Creek, California at the foot of Mt. Lassen and within view of Mt. Shasta to spend a weekend at a family reunion at a lake near Nevada City, California before school started. Al went into the water where he waved at everyone as if to say goodbye, and then climbed on to a pontoon boat and immediately died of a massive heart attack. His only son Dan tried to administer CPR without success. He was pronounced dead at a local hospital some time later. Al will not only be missed by his family and a myriad of friends, but also the unregistered church pastors and churches across the land, with whom he had worked tirelessly, for very little remuneration or recognition, for 22 years.

The first time that I recall seeing Al was in a Village Pantry restaurant near Louisville, Nebraska in the winter of 1982. He had come with Dr. Royal Blue and a group of 40 men from the North Valley Baptist Church in Redding, California to stand with Pastor Everett Sileven and the Faith Baptist Church over the State of Nebraska's efforts to destroy a little Christian school of approximately 20 students that were being taught in the basement of the church. Their teachers had graduated from unaccredited schools such as Bob Jones University, Hyles/Anderson and other Christian colleges across America. Al never got over hearing the Judge in this case say, "I don't have to rule on the constitution." Being a lawyer, he had to find out why and he did. Judge Case told Pastor Sileven that his problem was that the church was a Nebraska Corporation obligated to keep all of the laws regardless of whether they were in conflict with the Bible or not. It was certainly an eye opener for Pastor Sileven and the several hundred preachers who came to stand for religious liberty.

Even though Al had laid near death for many months with Crohn's disease before coming to Nebraska, he was determined to find an answer to save the churches from the impending onslaught of government intrusion, which he knew in time would destroy all that we have known as the church in America. Despite the fact that he had used up all of his and Nancy's savings during his illness, he was still determined to fight for the churches that were in trouble. And fight he did.

He founded the Biblical Law Center and he spent many years defending preachers and churches all over the U.S. without the kind of tax-exempt backing that all of the other Christian legal advocacy organizations enjoy. He was there for a church in Indiana when the state moved against them for back property taxes in the mid-eighties and won a significant victory. He was there for Glen Ellis and the Wee Believer's day care ministry in Tulsa, Oklahoma. He was there for Jimmy Luttrell in Bend, Oregon when the pastor was falsely accused of molesting a six-month old baby. Very few attorneys with the few funds that Al had would have ever taken the Luttrell case but he did. He won a significant property tax case for a church in New Jersey, setting a precedent for that state. Besides these cases and many more, he battled the United States Justice Department all the way to the Supreme Court on behalf of the pastors and congregation of the Indianapolis Baptist Temple. Al was the only attorney in America that believed in and understood the doctrine of the New Testament Church. He was the only one of his profession that was willing to declare the Lord Jesus Christ as the only head and founder of His church before the courts of the land, which has come to be known as the Lordship argument. Altogether Al has helped nearly fifty churches to get their houses in order so that they can honor the Lord Jesus Christ by recognizing Him as the sole head of their church rather than the state. There should have been many more, but only a few have awakened to the danger that we face.

Al was uniquely prepared for the task that God had prepared for him. It all started when as a tow headed kid in Salina, Kansas, he responded to the gospel presented by a woman who stopped her car alongside a dirt road and gave a group of boys the plan of salvation. No one in the group, including the woman, knew that the smallest boy in the

group received Christ into his heart. After moving to Northern California, the Holy Spirit led him and Nancy to serve under the ministry of Pastor Royal Blue and the North Valley Baptist Church, where Al became a Baptist not only by name but by conviction. Some years later he was ordained to the Baptist ministry under the authority of the Indianapolis Baptist Temple and worked toward establishing a N.T. church in Montgomery Creek.

Al was born in Hays, Kansas on April 21, 1936. He served in the United States Marine Corps, and was a graduate of the University of California, Berkeley and Golden Gate School of Law, where he taught for one year after graduation. In 1971 he moved to Montgomery Creek, California, and opened a law office in Burney; then he served as the Deputy County Counsel for Shasta County for 7 years. In 1980 he opened a private law practice in Redding. Recently he moved his office to Palo Cedro, a suburb of Redding.

He was a U.S. Marine Corps veteran, a member of the California State Bar Association, Trial Lawyers Association of America, Sons of the American Revolution, U.S. Marine Corps League, Board of Directors for Palo Cedro Chamber of Commerce, lifetime member of the University of California Alumni Association, Shasta County Bar Association, American Horse Association, and Shasta Morgan Horse Breeders Association.

Very few are aware of his patriot spirit and love for America. He was an expert in American history, especially that which centers around the founding of our nation. He wrote most of the text for the Citizens Rule Book, which has been distributed by the tens of thousands. It not only contains the Declaration of Independence, U.S. Constitution and Bill of Rights but an excellent treatise on the contrast between a Christian Republic and a Democracy. It is also a handbook on the Rights of jurors which explains the power of the jury box or jury nullification, which is the right of jurors to determine the law as well as the facts in a case. This little booklet is only fifty-four pages but it is packed with information that would restore Constitutional government to our beloved land if followed and obeyed. The enemies of America despise this little booklet so much that some

News From the Front Lines - Street Preaching and Gospel Liberty

It may be that we are witnessing the last-ditch effort to keep the torch of freedom burning as street preachers across America are seeing an increase of resolve on the part of city officials to stop this time-honored activity that was practiced by the Lord Jesus and His apostles, and also by the church down through the ages. Following is an update of recent events.

Indianapolis: On May 27, the 7th Circuit Court of Appeals in Chicago agreed with the Street Preachers Fellowship (SPF) concerning last year's arrests at the Indy 500 parade. The preachers cannot be prohibited from preaching the gospel along the parade route, from displaying banners or passing out gospel tracts to persons attending the parade.

Lancaster, Pennsylvania: The SPF won several rounds in various federal courts in May and June, being represented by Attorneys Len Brown and Randy Wenger of the Clymer and Musser Law Firm in Lancaster.

Monroe, Michigan: Randy Wenger, Counsel of record, walked out of Federal District Court in Detroit with an injunction against the City of Monroe for violating the Constitutional guarantees of the SPF Michigan chapter to engage in open air preaching. David Ickes, the Michigan Director, and his Pastor, Dan Hardin of the Gateway Anabaptist Church, were the defendants.

York, Pennsylvania: Jim Grove, Pastor of Heritage Baptist Church in Loganville, has two cases pending. The York case (see April-June *Trumpet*) is scheduled for a pre-trial hearing on Sept. 9; if nothing is resolved it will go to trial within the next few months. The Harrisburg case is now into discovery.

Waco, Texas: A new city ordinance is now in place prohibiting witnessing on public sidewalks. Some are challenging the so-called law. *Source: Rusty Lee Thomas - e-mail to Cal Zastrow Feb. 12, 2004*

Buffalo, N.Y.: - *Posted By Rev. Mike Warren, March 30, 2004* - Jerry Crawford begins serving 30 days in jail on April 1. Please pray for him and his family. His incarceration is an odious miscarriage of justice brought about by renegade Judge Richard Arcara.... The Federal Magistrate found, during a hearing, that the Temporary Restraining Order had expired at the time the men were in front of Planned Parenthood and Genesee Hospital. Even though the federal appeals court admitted that Judge Arcara's methods could be construed as being unlawful, the court ruled the men will have to serve a 30 day sentence. The U.S. Supreme Court denied their writ to be heard. Mike Warren is awaiting his reporting date as well.

Saginaw, Michigan: Evangelist Cal Zastrow was arrested and taken to the County jail, charged with "Failure to Obey". Cal reports that he was simply calmly witnessing to people on the public sidewalk across the street from the city arena.

According to Cal, the conversation with Sgt. Crane from the Saginaw City Police Department went like this, "You can't be here. It's a security risk." Cal said, "Sgt., I'm standing on a public sidewalk across the street from the arena, calmly talking to people without threatening anyone or blocking access, how can you possibly call this a security risk?" Sgt. Crane, "Someone may become disorderly and then you will be a security risk, you have to move a block away or you will be arrested."

Cal said, "So, eventually I and others peacefully challenged his unlawful order by witnessing on a sidewalk and I was arrested and jailed yesterday. President Bush was coming to town and Sgt. Crane felt that we couldn't be within one block of the arena with the Gospel of Jesus Christ."

"Please pray that Christians would humbly but boldly witness for Christ and live in liberty instead of surrendering to the growing police state that America is becoming. Please pray that King Jesus will be glorified through all of this. I remain with true joy in Christ while I grieve for the children being murdered by abortion and this culture and our churches that tolerate this shedding of innocent blood. Thank you."

Muscatine, Iowa: Paul Zander was arrested and charged with "harassment of a public official" while street preaching near Riverfront Park. As spectators streamed across the railroad tracks into a city-sponsored Fourth of July event, a police officer told Paul's wife Heidi that people could walk, but not stand, along the railroad track area. An outraged eyewitness issued a blistering indictment of the police in the local paper, calling on police to "make a public apology for arresting...this preacher...who broke no laws." Zander's trial is scheduled for October 22.

AL CUNNINGHAM - *continued from page 8*

have been arrested and charged with jury tampering for passing them out to people at random who were entering courthouses across America.

Al had a beautiful service at the Allen & Dahl Funeral Chapel in Palo Cedro attended by scores of family, friends, and business associates from the area. Two judges that Al had appeared before showed their respect by their attendance. It was this preacher's privilege to give the eulogy. Dr. Royal Blue preached a blessed sermon on the Christian hope, and at the close of the service, two young home-schooled boys played *Amazing Grace* on the bagpipes. His interment is in the family burial plot in Berkeley, California. He is survived by wife Nancy; son Dan and Dan's wife Eileen and their five children; daughter Christy and her husband Ken Hadden and their two children of Sacramento; and daughter Kerry and her husband James Stepps of Nevada City.

Al's death is a tremendous loss to the unregistered church movement in America and religious liberty in general. He was one of those rare people who actually leave a hole in the bucket of water after they are gone. He not only developed a plan where the New Testament Church can continue to exist in America, but he was able to give advice and support if a court situation arose. Now there is no one. We can only pray that God will raise up another attorney who will understand and believe that Christ, rather than government, is the founder and only Head of His church.

JUDGE MOORE - continued from page 1

Moore received his Bachelor of Science degree in 1969 from the United States Military Academy at West Point, and served our country as a Captain in the U.S. Army in Vietnam. He completed his law degree in 1977 at the University of Alabama School of Law. Moore has received countless national honors during his career and has appeared on numerous national television and radio programs, with articles on Moore having appeared in papers including *USA Today*, *The N.Y. Times*, *The Los Angeles Times*, *The Washington Times*, *The Washington Post*, *The Wall Street Journal* and many others. He is married to wife, Kayla, and they have four children.

For more information on Moore and his case regarding the acknowledgement of God and the Ten Commandments monument, please visit the website for the Foundation for Moral Law, Inc., at www.morallaw.org.

**Ten Commandments Monument has
"Come Out of the Closet"**

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Monument Given Tentative Approval to
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**Judge Roy Moore has signed a
contract with American Veterans
Standing For God and Country
(AVIDD), to remove the Monument
out of the Alabama Courthouse and
begin a tour of America showing
the more than 4 ton display**

AMERICA THE BEAUTIFUL

*America the Beautiful, or so you used to be.
Land of the Pilgrims' pride; I'm glad they'll never see.
Babies piled in dumpsters, Abortion on demand,
Oh, sweet land of liberty, your house is on the sand.*

*Our children wander aimlessly poisoned by cocaine,
Choosing to indulge their lusts, when God has said abstain.
From sea to shining sea, our Nation turns away
From the teaching of God's love and a need to always pray.*

*So many worldly preachers tell lies about our Rock,
Saying God is going broke so they can fleece the flock.
We've kept God in our temples, how callous we have grown.
When earth is but His footstool, and Heaven is His throne.*

*We've voted in a government that's rotting at the core,
Appointing Godless Leaders who throw reason out the door,
Too soft to place a killer in a well deserved tomb,
But brave enough to kill a baby before he leaves the womb.*

*You think that God's not angry, that our land's a moral slum?
How much longer will He wait before His judgment comes?
How are we to face our God, from Whom we cannot hide?
What then is left for us to do, but stem this evil tide?*

*If we who are His children, will humbly turn and pray;
Seek His holy face and mend our evil way:
Then God will hear from Heaven and forgive us of our sins,
He'll heal our sickly land and those who live within.*

*But, America the Beautiful, if you don't then you will see,
A sad but Holy God withdraw His hand from Thee.*

~ Judge Roy Moore

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