

Churches Under Christ Newsletter
(June 1, 2021)

The Churches Under Christ Ministry helps churches who want to organize under Christ alone and is under the authority of Charity Baptist Tabernacle of Amarillo TX, Ben Hickham Pastor



Take heed therefore unto yourselves, and to all the flock, over the which the Holy Ghost hath made you overseers, to feed the church of God, which he hath purchased with his own blood.

Acts 20:28 (KJV)

Pages 1-4: What Does Church, Inc. Mean? (Short essay)

Pages 4-7: Highlighted ministry activities in May 2021

[Click here if you need help in organizing a church under Christ alone.](#)

Ladies and gentlemen, I give you...

“A corporation is a creature of state law whose existence is evidenced by a charter or certificate of incorporation issued by the State under whose laws it was incorporated.”
http://www.irs.gov/irm/part7/irm_07-025-003.html

the Creature of the State
www.turnfromyouridols.com

WHAT DOES CHURCH, INC. MEAN?

SECTION 3
Corporations

Economics

To form a corporation:

- Submit an application for the articles of incorporation and obtain a corporate charter.
- This takes time to get government approval
- The application fee is often substantial
- Many applications are rejected and require re-submission (and a new fee)

HOLT, RINEHART AND WINSTON

The overwhelming majority of churches have freely chosen to incorporate (inc.). In America, because of the First Amendment, there is no penalty for not doing so. Many or most church members of inc. churches do not know that the church they attend is inc., nor do they know what inc. means. This article is meant for their edification.

A church may choose to apply for corporate status under state law. If the church is approved, the church becomes a creature of the state, a temporal, earthly, legal entity as opposed to an

eternal, heavenly, spiritual entity. See [What is a legal entity?; What is a spiritual entity?; Is a church a spiritual entity, a legal entity, or a spiritual/legal entity?](#)

The following are the main attributes of church non-profit corporation status in a nutshell:

1. **The state (not the Lord Jesus Christ) creates the corporation** through state non-profit corporation law. A corporation is an artificial being, invisible, intangible, and existing only in contemplation of man's earthly law.
2. The **sovereign** of a corporation is the state of incorporation. No corporation can exist without the consent or grant of the sovereign since the corporation is a creature of the state and derives its powers by legislative grant.
3. The right to act as a corporation is a special privilege conferred by the **sovereign** power, the state.
4. An incorporated church is a monstrosity with two heads which are at odds with one another. Whenever there is an incorporated church, there are two entities—the one, the church as such, not owing its ecclesiastical or spiritual existence to the civil law, and the other, the legal corporation, each separate although closely allied. Such a church gets part of her powers from God and part from civil government.
5. An incorporated church is obligated to have elected officers who conduct business meetings, meet statutory requirements, etc. It has contracted, agreed, to conduct its business activities in compliance with temporal corporate law, including governmental regulation of its employment relationships, so long as the employment does not depend on doctrinal matters.
6. The members of a corporate church do not think God's power and provisions are adequate.
7. The members of a corporate church do not understand God's principles for organization of His churches.
8. The members of a corporate church violate God's principles for organization of His churches.
9. Incorporation excludes God entirely as regards certain matters controlled by the contracts created by incorporation.
10. The organization of a New Testament Church and an incorporated church are different. The former organizes solely according to God's New Testament Church principles. The latter according to the non-profit corporation law of the state of incorporation.

Forming a Corporation (cont'd)

- Articles of incorporation
 - A contract between the corporation and the state in which the state recognizes the formation of the artificial person that is the corporation
 - Articles of incorporation includes
 - Firm's name and address
 - Incorporators' names and addresses
 - Purpose of the corporation
 - Maximum amount of stock and types of stock to be issued
 - Rights and privileges of stockholders
 - Length of time the corporation is to exist

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11. An incorporated church and a New Testament Church have different creators. **The state creates** the former and God creates the latter.
12. **Ownership of a New Testament Church and a corporation differ.** Members in a non-profit corporation are the owners of the corporation. Jesus Christ owns a New Testament Church.
13. The properties utilized by the corporate church and those utilized by the New Testament church have **different owners.** The non-profit corporation owns any property used by the incorporated church. The Lord Jesus Christ owns the property held by a New Testament Church.
14. Gifts in the corporate church go into the corporate bank account. Gifts in the church under Christ, go to the Lord Jesus Christ (into a trust estate owned by the Lord Jesus Christ).
15. Property of the corporate church is owned by the corporation. Jesus Christ owns the property managed and/or utilized by the church organized under Christ according to His New Testament principles.
16. An incorporated church has contracted or agreed to comply with all the government red tape that goes along with incorporation: elect officers, hold business meetings, notify members of those meetings pursuant to statutory requirements, keep records, etc. If the incorporated church honors their word and complies with their agreement or contract with the state of incorporation, these matters take tremendous time, energy, and resources which could be used for the glory of God doing the work God prescribes for his churches in the New Testament. God expects his churches and children to honor their agreements.
17. The corporate charter is a contract of threefold nature: a contract between the state and the corporation, a contract between the corporation and its members of stockholders, and a contract between the members *inter se*. Any contract disputes can be taken to civil court where only man's law, not the Bible, controls.

State of Tennessee Department of State Corporate Filings 312 Eighth Avenue North 6th Floor, William R. Stockham Tower Nashville, TN 37243		CHARTER (Nonprofit Corporation)		BK BB161 PG 276 Per Office Use Only FILED JUN 10 2 11 54 PM '04
The undersigned acting as incorporator(s) of a nonprofit corporation under the Tennessee Nonprofit Corporation Act adopts the following Articles of Incorporation.				
1. The name of the corporation is: <u>NEVERFAIL COMMUNITY CHURCH</u>				
2. Please complete all of the following sentences by checking one of the two boxes in each sentence: This corporation is a <input checked="" type="checkbox"/> public benefit corporation / <input type="checkbox"/> mutual benefit corporation. This corporation is <input checked="" type="checkbox"/> a religious corporation / <input type="checkbox"/> not a religious corporation. This corporation will <input checked="" type="checkbox"/> have members / <input type="checkbox"/> not have members.				
3. The name and complete address of the corporation's initial registered agent and office in Tennessee is: <u>ELIOT C. ROBERTS JR</u> <u>2080 RED RD</u> <u>SPARTA</u> <u>TN</u> <u>38583</u> <u>WHITE</u> <small>Name Street Address City State Zip Code County</small>				
4. List the name and complete address of each incorporator: <u>ELIOT C. ROBERTS JR</u> <u>2080 RED RD</u> <u>SPARTA</u> <u>TN</u> <u>38583</u> <small>Name (Include Street Address, City, State, and Zip Code)</small> _____ <small>Name (Include Street Address, City, State, and Zip Code)</small> _____ <small>Name (Include Street Address, City, State, and Zip Code)</small>				
5. The complete address of the corporation's principal office is: <u>2080 RED RD</u> <u>SPARTA</u> <u>TN</u> <u>WHITE CO</u> <u>38583</u> <u>USA</u> <small>Street Address City State/County Zip Code</small>				
6. The corporation is not for profit.				
7. If the document is not to be effective upon filing by the Secretary of State, the delayed effective date and time are: Date _____, Time _____ (Not to exceed 90 days.)				
8. Insert here the provisions regarding the distribution of assets upon dissolution: Upon dissolution of the corporation the Board of Directors shall, after paying all its liabilities, dispose of all of the assets exclusively for the purposes of the corporation in such manner, or to such organization(s) organized and operated exclusively for religious and/or charitable purposes as shall at that time qualify as an exempt organization(s), under Section 501(c)(3) of the IRS code (or successor) as the Board of Directors shall determine.				
9. Other provisions: The Corporation is organized for the purpose of preserving and perpetuating the stated tenets of religious faith and practice including activities consistent with that faith and especially those charitable services of benefit to the public.				
<u>JUNE 1, 2004</u> Signature Date		 Incorporator's Signature <u>Eliot C. Roberts Jr.</u> Incorporator's Name (typed or printed)		
SS-4418 (Rev. 4/01)		Filing Fee: \$100		RDA 1878

18. The bylaws of the corporation create contracts between the member, and between the corporation and its members. The multiple contracts created by the articles of incorporation and the bylaws entangle the incorporated church with earthly concerns.
19. As sovereign, the state of incorporation has ultimate authority in interpreting the articles of incorporation.
20. A corporation is a state "franchise." Franchises are rights or privileges conferred by grant of a sovereign.
21. A corporate church is, at best, in God's permissive will as to organization.
22. A corporate church is subject to the non-profit corporation laws which created the corporation. A New Testament church is operated solely under the Lord Jesus Christ and His New Testament Church Doctrine.
23. The sovereign or head of the corporate part of an incorporated church is the state. The sovereign or head of a New Testament Church is the Lord Jesus Christ only.
24. A corporation is called an artificial person, a legal fiction; it is a temporal organization. A New Testament Church is a spiritual organism, a spiritual body.
25. Church non-profit corporations agree, when they get their corporate charter, to file an annual report with the state. Some states, such as Texas, do not require churches to file an annual

report.

26. The church non-profit corporation loses much of its First Amendment protections by placing itself, as an artificial person, under the Fourteenth Amendment for many purposes.

27. The church non-profit corporation can be sued in court for civil damages, as when an old lady falls on the ice going into the church building. See [Spurious rationale for church incorporation: limited liability/incorporation increases liability of church members](#). Of course, most or all corporate churches buy insurance in the name of the church. A New Testament Church cannot be sued for damages since she is not a legal entity. She cannot buy insurance, but liability insurance not held by the church will still pay for any liabilities for such damages.
28. The church non-profit corporation can own property since it is a legal entity. Although a New Testament Church cannot own property, she can still have access to property. Any property utilized by a New Testament church can be held by a non-legal entity, a simple trust which creates a fiduciary relationship with property whereby a trustee is holds all assets in the trust estate for the benefit of the Lord Jesus Christ, the true, beneficial and equitable owner of the properties. See
29. Non-profit corporations are tax exempt. New Testament Churches are non-taxable under the First Amendment.
30. Church non-profit corporations use man's limited and false tax reasons rather than New Testament Church principles to rationalize corporate 501(c)(3) status. See [Spurious rationale for church corporate-501\(c\)\(3\) status: tax exemption and tax deductions for contributions OR Tax reasons given for church corporate 501\(c\)\(3\) status: a biblical and legal analysis](#).
31. Church non-profit corporations falsely reason that a church should depend upon her anti-Biblical convictions as to whether to incorporate. See [Spurious rationale for church corporate-501\(c\)\(3\) status: one's convictions](#).
32. Church non-profit corporations falsely reason that winning souls is the most important thing, even more important than loving the Lord Jesus Christ, and that church incorporation is just a minor issue. Put another way, they claim that "Soul winning solves all the problems of a church. See [Spurious rationale for church corporate-501\(c\)\(3\) status: winning souls is more important than loving God/](#).



See Short Answers to Some Important Questions for more insights. On that webpage, you will find links to short essays such as [Does God Care if our Church is Incorporated?](#), [Is it illegal for a church in America not to incorporate?](#) [Does a Church Have to be a 501\(c\)\(3\)?](#), [What is a First Amendment Church?](#), etc.

HIGHLIGHTS OF MAY 2021 MINISTRY ACTIVITIES.

May 1: Published May 1 ministry Newsletter.

May 2: Published [God's Word Commands a Holy, Separated Church](#).

May 4: Call from trustee of a church which recently executed common law trust documents. He received the EIN (for banking purposes only) today, along with letter from IRS which he emailed me a copy of. We also discussed how to approach the bank about opening a trust bank account.

May 4-22: Email from lady who stated that the Lord recently called her husband to start a church. They now have a home church. They are looking at a building for a meetinghouse. I replied: "I would be glad to see if this ministry can

be of help. It may be Thur. or Fri. before I can call you. However, look at the following webpage for ministry procedures: <https://jeraldfinney.com/posts/need-help/>. ... I also included my phone number. **On May 9**, they emailed me: ... "I have looked through the web page. I am not really good with these kinds of things and don't think we will be able to do this on our own. We have run into problems with every accountant saying we have no options outside of the 501c3. I look forward to your call. **On May 11** I called them. They said they want to stay out of 501c3 because: (1) They are trying to get a building. They need to be able to receive a lot of money and the people to be able to have a tax deduction. (2) They want to bring in a missionary from out of country. They need to be able to show that they are a church in to do so. They now have 4-6 families. I explained 501(c)(3) and the tax deduction for gifts to churches, etc. I emailed them the initial mailing (initial letter, Policies ... paper, and Questionnaire 1, at their request. **May 22**: They emailed me that they "still want to move forward and have printed the papers and have been going over them. I had a couple questions that aren't going to sway the decision, I just need to understand a couple things. We are explaining these things to the people we minister to. How they work and so on. The included 6 questions. **May 22**. I replied: "We need to talk. It would be much easier than answering your questions in writing. Perhaps we can arrange a time that will work for both of us. I am working on matters for other churches and will not be available until sometime later next week. God bless. Jerald Finney"

May 5-6: A lady called about a ministry where they do ... events in the public square. They have a group of strong men in the Lord. The difficulty they are running into is that someone set up a corporation. They have witnessed the muzzling in their church. 501(c)(3) has become mammon to the church. Mark Taylor has a link to the BLC website. The ministry is not church affiliated. The men are from different churches. It is like a crusade type of event. To get access to a public park in downtown Hartford Conn. The men go into the park to preach, testimonials, prayer, and even baptisms, and maybe having food. It is the inner city. They have not set anything up. Told her that they do not have to incorporate or become 501c3. **May 6**: I replied with links to the following resources to help them deal with officials on street preaching:

[Tract – Street Preaching In America: Is It Legal? \(Tract\)](#)

Link to abridged history of the First Amendment: [An Abridged History of the First Amendment](#)

Link to other articles where I dealt with street preaching matters:

55a. [Letter to city officials concerning up-coming street preaching by men of OPBC](#)

55b. [OPBC Street Preachers Actions against University of Minnesota Peace Officer who acted unlawfully](#)

[For more on this see: The Trials and Tribulations of the Old Paths Baptist Church 'No Small Stir' Street Preaching Ministry](#)

[35. [Street Preaching: A Misunderstood Blessing](#) (September 24, 2014 opinion editorial posted in the Northfield News of Northfield Minnesota)]

[32. [Business Owners Try To Shut Down Street Preaching In Northfield, Minnesota](#)]

[21. [Tract On The Legality Of Street Preaching](#)]

[20. [December 25, 2013: An Unfolding Battle Against Street Preaching In Northfield, Minnesota](#)

[54. [Street Preaching, Dinkeytown, and Spiritual Warfare/Luciferianism, Enochian Magick, Aliester Crowley & Dinkytown Witches \(101115\)](#)]

71. [Northfield citizens seek to circumvent First Amendment](#) (Op-ed published in the Northfield News, 041216)(You may have to register so you can log in to see the article)

70. [Street Preaching: A Misunderstood Blessing](#) (Op-ed published in the Northfield News in response to Article No. 68, 092414)

69. [Constitution Day events aim to remind Northfielders of their rights, spark discussions](#) (by Kevin Krein kkrein@northfieldnews.com, 091214)(See footnote 1 below for a comment on this article)

68. [Protestors question Northfield's permit process](#) (Grace Webb gwebb@northfieldnews.com, 080814)

May 6: Sent initial mailing to a Pastor who is seeking to organize a church under Christ alone. Dear Pastor Bruski.

May 6: He replied: "Got it thanks. I will go over it as soon as I have some time. ..."

May 7-8: Email sent me through the Texas State Bar Website.

*** State Bar of Texas External Message * - Use Caution Before Responding or Opening Links/Attachments**

"Hello sir, I recently had our church policy put on the non-renew list at Brotherhood Mutual. We have been insured with them for years. The agent that met with me for the yearly visit caught wind of the fact that we an unincorporated association. He wanted to know how they could insure an unincorporated church. I told him, "just like you have for the past umpteen years." He had a puzzled look on his face. Anyway, we did get our notice of non-renewal and I was wondering how you would handle it. I agree with you on the church incorporation issue." **May 7** I replied, "Give me a call and I would be glad to talk with you about it. God bless. Jerald 512-785-8445 (leave a message if you get a VM and I will call you back.)" **May 8:** Talked with [him] on the phone. The church is an unincorporated association with a constitution and by-laws. I explained that an unincorporated assn. is a legal entity as is an incorporated church, etc. Told him that he can have the insurance agent call me if need be.

May 6-7: Reviewed a completed Q1. I completed the trust docs, except for a couple of minor matters which I need to consult with the Pastor about before completing. Called and left him a message to call me. **May 7:** Emailed trust documents to the Pastor.

May 8-23: Received completed Questionnaire 1 from a pastor. **May 11:** Emailed the pastor with Questionnaire 2 attached. **May 13:** Received emails with corp. docs and answered Q2 attached. **May 14:** I emailed the pastor with completed Q2 with my corrections attached. I included: We will need to go over the corrected answers over the phone." **May 20:** Talked with the Pastor. **May 21-22:** Drafted the Resolution to Adopt the Declaration of Trust, and emailed them to the Pastor. **May 23:** Email from the pastor: "I am reviewing it, I need to read over to about 25 times. That will take me a little bit of time I don't have any questions as of yet but I am making notes. I will call you when I get finished. Thank you for your hard work on our trust."

May 11-17: Email from a Trustee: "Brother hope you are doing well! You have been such a blessing to me and our church. Thank you for your labor in word and doctrine and love of Jesus Christ and his church. We are in the process of possibly buying a church building. I am asking for your help Love you brother God bless you, ..." Called and talked him. **May 17:** Called him. I explained the purchase in name of trust and went to the internet with him reviewing property tax exemption. I advised him to go to county assessor before completing the purchase in the name of the trust and explain the details of the trust, etc.

May 12-29: Email from a pastor/trustee of a trust the ministry recently helped. They have not yet received their EIN "for banking purposes only" for the trust bank account. It has been almost 2 weeks since they sent in their SS-4. **May 14:** Called him and explained about the length of time to get EIN. **May 28:** Received an email from him stating: "I received our ENS today via the mail, but I did have a question and I have attached a copy of the letter to this post. It say that based upon the information received that a 1041 "must" be filed by 04/15/2022. Or is this a form letter that is used for anything that says "trust"? ..." **May 29:** I replied to him: "This is a standard letter they send out. They are used to charitable trusts, business trusts, etc. The use of the common law trust by churches is something new to them. I will draft a letter to the IRS to take care of this matter. I have done this for several churches now, and my reply letter takes care of the matter. I will send you a copy of the letter I send them. I have plenty of time to get this done, so it may be a week or two or more before I get the letter to them. ..." I will be drafting that letter this week or next.

May 12-14: Email from another pastor/trustee which this ministry helped. He also got his EIN for the trust bank account. **May 14:** Called Bro. Kevin. Left VM with congratulations, short explanation of the IRS request for 1041 and my need for copy of IRS letter so I can draft and send them a response.

From last month **May 14**: Email from a pastor: "Please send us the form and the first questionnaire that we discussed yesterday during our call. the church membership is made up of people from Russia. The pastor has educated the church on proper New Testament church organization and wants to dissolve the corporation and establish a common law trust. The pastor and church want to have three trustees for the common law church trust. I sent him the initial mailing.

May 17: Received the following email from a trustee: "The bank has two documents they wanted signed, a debit card agreement and a internet gambling agreement. they both talk about "business" even though the bank assures me that the account is for common law trust only... they tell me these two forms are pre-printed form letters that won't affect the trust account. I wanted you to review these and let me know how to proceed. I had initially crossed out any mention of "business" on the forms. but the bank reviewers was not happy with that, so there asking me to sign the documents as is. let me know how I should proceed. thank you!" He attached copies of the docs the bank wants him to sign. I called him and explained what he should do.

FROM LAST YEAR May 17: Email from a man who moved to the U.S. from Nigeria. He desires to start a church and establish a common law trust. He has been studying material on the ministry website. **May 17**: I called him and discussed his situation at length. He is not ready to start a church yet. He is not ordained. He has not been properly baptized. He was baptized when he was one year old. Etc.

May 19-22: Email from a lady who is a member of a church where the pastor is preparing to apply for 501(c)(3) status. She is against it, and asked that I send materials which explain 501(c)(3) to pass on to the pastor. **May 22**: I emailed her: "The matter requires an understanding of the church doctrine that Christ desires His churches to be under His authority only. 501c3 violates that principle. Below are some resources you can study to understand 501c3 and 508c1A.

1. <https://jeraldfinney.com/2012/12/13/the-incorporation-501c3-control-scheme/>
2. [Federal government control of churches through IRS Code Sections 501\(c\)\(3\) and 508 tax exemptio](#)

Below is a link to "Short Answers To Some Important Questions:"

[Short course: important questions answered](#)

..."

She emailed me about speaking over the phone. We have not yet been able to have a mutual time available for a phone call, but are working on it.

May 31: Returned Pastor Ernie Sander's, an old friend, call. His program is on 100.7 FM, Dallas, Thur. 9-11 p.m. Call in no. is 888-677-9673. wrwlministry@gmail.com; wrwl.org. We talked for quite a while. He invited me to call in this Thur. I sent him a copy of the book, [The Trail of Blood of the Martyrs of Jesus/Christian Revisionists on Trial](#).

PLEASE DO NOT HESITATE TO CONTACT THIS MINISTRY IF YOU CANNOT ACCESS A RESOURCE IN THE NEWSLETTER OR FOR ANY REASON. YOUR COMMENTS, SUGGESTIONS, ENCOURAGEMENT, AND CONSTRUCTIVE CRITICISM ARE GREATLY APPRECIATED.

[Jerald Finney](#)

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