"that tax exemption is a privilege and that the taxpayer claiming it has the burden of demonstrating entitlement thereto, and also that the IRS has a statutory duty *ex officio* 'to canvass and to inquire' concerning all persons 'who may be liable to pay any internal revenue tax.' *This inquisitorial function is akin to that of a grand jury, and no 'probable cause' is necessary before a summons is issued to a particular taxpayer.*" [Emphasis was added in last sentence.]

Christian churches are by Bible Law, by U.S. law, and by custom that can be traced to the founding of this nation, exempt from government licensure, control and taxation. The tax exempt status of the church is *not* a privileged tax subsidy as claimed by the IRS and the court.

Section 508 (c)(1)(a) of the Internal Revenue Code—which is statutory law—"*mandatorily exempts* chuches, their integrated auxiliaries, and conventions and association of churches" from *any* filing or reporting requirements with the IRS for tax exempt status.

If the unelected bureaucrat IRS agents have the same authority as a grand jury, as claimed by the court, this nation is in far deeper trouble and under much greater dicatorship than most of us realize. How much longer will the American people permit such Soviet style mentality and activity to destroy our great God-given freedoms?

*Wake up, preachers! Wake up, Christians! Wake up, America!*

### IRS To Survey, Examine And Rule On All Religious Activities

"It is necessary and proper," the court says, "for the IRS to survey all the activities of the organization, in order to determine whether what the organization in fact does is to carry out a religious mission or to engage in commercial business. Such a survey could be made by *observation of the organization's activities* or by the *testimony of other persons* having knowledge of such activities, *as well as by examination of church bulletins, programs, or other publications,* as well as by *scrutiny of minutes, memoranda, or financial books and records relating to activities* carried on by the organization,."

How will the IRS "observe the activities" of the church? Will they attend the meetings, or spy with binoculars? Will they bug the building, or infiltrate the membership?

Who are the "other persons" whom the IRS will seek "testimony" of the church's activities? Will they be the faithful, dedicated, Godly members and supporters of the church, or the disfellowshipped, the apostates, and the enemies of God and the Gospel, and the church?

What criterion will be used in examining "church bulletins, programs, other publications, minutes, memoranda, and financial books and records relating to the church's activities?" Will the examiner be an atheist, agnostic, apostate, unbeliever, or a Christian? Will they be sympathetic or hostile to the Christian faith, message, purpose and ministry?

*Wake up, preachers! Wake up, Christians! Wake up, America!*

### Court Prescribes Acceptable Religious Activities

The court says that "Typical activities of an organization operated for religious purposes would include (a) corporate worship services, including due administration of sacraments and observance of liturgical rituals, as well as a preaching ministry and evangelical outreach to the unchurched and missionary activity *in partibus infidelium;* (b) pastor counseling and comfort to members facing grief, illness, adversity, or spiritual problems; (c) performance by the clergy of customery church ceremonies affecting the lives of individuals, such as baptism, marriage, burial, and the like; (d) a system of nurture of the young and education in the doctrine and discipline of the church, as well as (in the case of mature and well developed churches) theological seminaries for the advanced study and the training of ministers."

Read it again—slowly.

These are the things, dear reader, that the court has prescribed as "typical religious activities" and authorized the IRS to survey, investigate, examine and pass judgment on in the church. Does it frighten you? It should.

Can you imagine the extensive inquisitorial process required to determine whether a church is performing these "typical activities" required by the court? By what criterion will each catagory be determined? What will be the faith, character, and attitude of the examiner?

It should be especially noted that the court refers to "mature and well developed churches" as examples of religious education at all levels. By what criterion is a "mature and well developed church" determined? What and where are these churches that are to used as a pattern and example?

It should also be noted that for a church to be acceptable to the IRS it must have "theological seminaries for the advanced study and the training of ministers." Thus the only ministers of the church acceptable to the IRS will be those who have had "advanced seminary study and training."

By what criterion will this "study" and "training" be acceptable to the IRS? Will a prescribed number of years and a degree be required? Can we not see and understand that the machinery is already in motion for state approved and licensed preachers?

*Wake up, preachers! Wake up, Christians! Wake up, America!*

### Court Says Church Must Be Monitored By IRS

"The term 'religious purposes' is simply a term of art in tax law, just like 'collapsible corporation' or 'Section 306 stock.' In that connection it must be remembered that more than 20 other types of exempt organizations, besides those for religious purposes, are listed in 26 U.S.C. 501(c). The IRS has the same *monitoring function* with respect to all these groups, namely to determine whether their actual activities conform to the requirements which Congress has established as entitling them to tax exempt status." [Emphasis was added.]

"Since Bible times," the court continued, "it has been recognized that taxation belongs among "the things that are Caesars." The court then quotes Matthew 22:19-21, "Render unto Caesar the things which are Caesars. . ." that, the court said, was "narrated by an ex-tax collector."

Is it not chilling to know that the "functions" of the church are to be "monitored" by the IRS? Or is it the KGB? Do not such procedures, in fact, correspond with Soviet "religious freedom?"

Who is Caesar? The courts? The IRS? The bureaucrats? The politicians? *Knowledgeable* Americans know that *our Caesar is the U.S. Constitution and the Bill of Rights.*

But the courts think otherwise, and have ordered the church to "render unto the IRS" anything and everything it requests or demands.

Will we "render unto the IRS" *the things that are God's?* Will we obey God or man?

*Wake up, preachers! Wake up, Christians! Wake up, America!*

### IRS To Approve Pastors' Salaries

One of the excuses given for examining the financial records of a church is to assure that the contributions "do not inure to the benefit of any individual"—including the pastor. The court said, "If the *pastor,* for example received an *unreasonable or excessive salary* out of the net earnings from the church, the organization is not entitled to exempt status." [Emphasis was added.]

"In connection with this factor," the court continued, "the financial books and records of the church would be relevant and important items for scrutiny by the