duce everything, from "correspondence files" to "Church bulletins, programs, or other publications, as well as minutes, memoranda, financial books and records relating to activities carried on by the church."

At no time has the church been accused of *not* being a church, or of violating the law, or of operating an "unrelated business." IRS agents, according to Pastor Dykema, visited and were given a tour of the church facilities. They also observed the church educational ministry and chapel services. But, obviously, the IRS, in violation of the U.S. Constitution and statutory law, simply wanted to go on a "fishing expedition" in examining the church records.

The church courteously, but firmly, declined to produce the records and materials. "The church has nothing to hide," insists Pastor Dykema. "This was a gross violation of the U.S. Constitution and the Bill of Rights. It violates the *guarantee* of the free exercise of religion, and is in reality an attempt at federal licensure or approval of religion. We are certain the IRS agents would have found our doctrinal standard—the Westminster Confession of Faith (1648)—to be a legitimate and historic document, but we challenge their ability or right to make the examination or the judgment."

Failing to get the voluntary cooperation of the church, the IRS succeeded in getting a federal court to issue an order for the church to show why it was in "non-compliance" with IRS regulations.

But the court ruled in favor of the church. It said:

"The Internal Revenue summons, utilized to determine the tax liability of the respondents for the years 1975 through 1978, which seeks all documents relating to the organizational structure of the church since its inception, all church correspondence files, minutes of all church meetings of officers, directors, trustees or ministers during that time, and samples of every piece of literature pertaining to the church, *inter alia*, is overly broad, and as such is unenforceable in its precent form."

IRS Strikes Again

The IRS did not give up. In its relentless determination to get the church records, the IRS filed an appeal. Of course, it was obvious that they were after more than the few records of this small Bible Church in Wisconsin. They wanted broad and unrestricted court approved sanction to investigate, approve or disapprove, license, govern, or destroy *every* church and religious freedom in America.

On December 9, 1981 the Seventh Circuit Court of Appeals reversed the decision of the lower court, and granted the broad and unrestricted powers that the IRS had demanded.

The IRS beast—unbridled and armed with new "judicial powers"—can now be expected to move swiftly across America in an attempt to crush, or devour, all pastors and churches who will not submit to its inquisitions and licensure.

Numerical Strength And Recognized Denominational Affiliation To Be Required

One of the first things the court calls attention to is: "The church is said to be Calvinist in doctrine, but unconnected with any presbytery, synod, or general assembly. It is said to be composed of approximately only 15 members, though a throng of spectators occupied the back rows of the courtroom during argument of the case."

Thus the court judges the validity of a church and its doctrine on the basis of the church being "connected" with a recognized denomination.

According to the court, the validity of a church is also determined by its numerical size. The church actually has *15 families* and not "only 15 members" as noted by the court. But what do *numbers*—whether 15, more or less—have to do with a church being a church? Since "only 15 members" are evidently not acceptable to the court in constituting a church, how many members *will* be acceptable to the court and the IRS?

Jesus said, "For where two or three are gathered together in my name, there will I be in the midst of them" (Matthew 18:20). It is the sovereign God of heaven—*not* the courts or the IRS—that determines what is a church.

What does a "throng of spectators" have to do with the merits of the case at bar? *The courtrooms belong to the people—not the judges.* They are open to the public. The case is obviously of great concern to a lot of people who are not members of the Church of Christian Liberty. Can't a small church have a lot of concerned friends? Or is that, too, against the "law?" The very fact that the court would call attention to a "small membership" verses "a throng of spectators" is frightening. It smacks of a mentality that is alien to American constitutional jurisprudence.

Wake up, preachers! Wake up Christians! Wake up, America! It is a dark and frightening day when such things can take place in this great nation.

Court Says A Church Must Be Incorporated

"The IRS is entitled to inform itself," the court said, of certain "subsidary topics in investigating the tax exempt status of an organization."

"Is the organization properly *organized* [original emphasis], with a *corporate structure* [emphasis added] suitable for carrying out religious purposes."

"In this connection the church's *certificate of incorporation* would be relevant and material," the court said. [Emphasis was added.]

For government to require a church to be incorporated in order to be a church is to "establish religion." Incorportation of a church is, no doubt, a subtle entrapment in bringing the church under government scrutiny and control. Remember, incorporation is a privileged protection voluntarily requested from the state. To my knowledge, there is *no* law requiring a church to be incorporated in order to be a church, or to be tax exempt.

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

Court Says IRS Has Inquistorial Function Of A Grand Jury

"It must be remembered," the court said,

Prediction of Final Oppression of Christianity via Taxation Now Fact

Several years before his death five years ago, and long before there was any visible threat of the present-day persecution of the church and its ministries here in America by the government, Baptist Evangelist B.B. Caldwell made the following prediction in a sermon entitled, "Seven World-Shaking Events Soon to Come to Pass."

"I predict that the final oppression of Christianity will start with taxation. Taxes will get higher and higher and there will be universal taxation. This will start with a series of independent churches and missionary associations, thereby casting a shadow upon their integrity and raising doubts in the minds of their contributors as to the validity of their ministry. The government will haul ministers of the Gospel into court on alleged tax irregularities and challenge ministerial authority of [independent and] undenominational ministers of the Gospel. The government will get rid of independent ministers, churches, and associations and a state church will be set up."