

The 501C3 Church being muzzled

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Caesar Calls in the Chips

By Dr. Greg Dixon

Pastor Mark Holick and Evangelist Bill Keller are bold as lions, more than most Baptist preachers we know, even though their actions may fall into the “*zeal without knowledge*” category. Both find themselves in a running battle with the Internal Revenue Service over the content of their sermons and the direction that they believe God is leading them to conduct their ministries. Holick (31) is the Senior Pastor of the Spirit One Christian Center of Wichita, Kansas and Keller (40) conducts a non-profit TV and internet ministry in Tampa, Florida. As widely reported in the media, Holick said, “The IRS is turning into the Gestapo,” and Keller said, “I have every right to speak on matters of life and culture, including political issues, and to educate people on the spiritual implications of those issues.”

The IRS is concerned that these two men have violated the terms of their non-profit contract, which allows them to enjoy tax exempt status including the receipt of tax deductible gifts from donors. This agreement is very clear. There is no reason why anyone should be ignorant as to its terms, especially with all of the publicity and warnings from many sources since Bob Jones University lost their tax exempt status in the early eighties. But for some strange reason, many preachers seem to think that the First Amendment protects them, and they continue to speak and act as if they are untouchable, screaming like banshees when they get their infamous Examination Letter from the IRS.

The bewildered Pastor Holick wonders publicly why the IRS can possibly be questioning his church's tax-exempt status. The young pastor said that the church would not stop teaching and preaching God's Word, “even if it relates to contemporary issues in the world,” after the federal

agency demanded answers to 31 questions about its beliefs and warned about "political" activity.

Evangelist Bill Keller was even bolder when he told his TV audience that a vote for Republican Presidential Candidate Mitt Romney, a Mormon, was a vote for Satan. That statement brought a reaction from the Americans United for Separation of Church and State, who lodged a formal complaint with the IRS to investigate Keller. The group says Keller's anti-Romney rants violate federal tax law, and it wants the IRS to look into revoking the tax-exempt status of his nonprofit ministry. The law prohibits tax-exempt organizations from endorsing or opposing candidates. Keller, who regularly refers to the Mormon Church as a cult, was unmoved by the complaint. "I have never told anybody who to vote for or who not to vote for — ever," Keller said. "I have every right to speak on matters of life and culture, including political issues, and to educate people on the spiritual implications of those issues."

Keller writes a daily devotional published on his Web site and e-mailed to more than 2 million subscribers. His live, call-in program is televised weeknights at 1 a.m. in the Tampa market. "Having Romney as president is no different than having a Muslim or Scientologist as president," Keller wrote in a recent column.

"These are not political issues, these are Gospel issues, Christian issues," Holick said. He said the issues the church addressed – and will continue to address – concern issues that the Bible addresses, such as killing and protecting the defenseless.

Will IRS Probe RI Bishop for Giuliani Comment?

For the most part, the IRS attack on churches for so-called political activity has centered on Evangelicals and Fundamentalists, and has totally ignored the Catholic churches, which have been up to their eyeballs in political activity from the day they stepped on to the shores of America. One of the most recent examples has been their blatant support of open borders in the immigration battle, which is nothing but a thinly veiled scheme to Catholicize this nation.

One of the most stupid statements ever made was the theologically bankrupt remark made by a Catholic priest on CNN's Lou Dobbs Show that Galatians 3:28 – *There is neither Jew nor Greek, there is neither bond nor*

free, there is neither male nor female: for ye are all one in Christ Jesus – means that there should be no national borders. Obviously that verse refers to the Lord’s church, not national boundaries. The priest should reread Acts 17:26: *And hath made of one blood all nations of men for to dwell on all the face of the earth, and hath determined the times before appointed, and the bounds of their habitation. . .*

Having said this, the IRS now has an opportunity to prove that they do not discriminate in enforcing the so-called tax exempt code, so Bishop Tobin may get to be the fall guy for the Catholics after all, according to the following article from NewsMax.com posted Thursday, June 14, 2007; however we won’t hold our breath.

“A political watchdog group asked the Internal Revenue Service yesterday to investigate whether a Roman Catholic bishop in Rhode Island broke the law by writing a scathing column in a church newspaper condemning presidential contender Rudy Giuliani’s abortion views.

Providence Bishop Thomas Tobin blasted Giuliani in the May edition of the Rhode Island Catholic, criticizing the Republican candidate for saying he personally opposes abortion but wouldn’t support an outright ban if elected president.

In the column, Tobin called the former New York City mayor’s position pathetic, confusing and hypocritical. He even drew a parallel to Pontius Pilate.

"I can just hear Pilate saying, 'You know, I'm personally opposed to crucifixion but I don't want to impose my belief on others,' " Tobin wrote.

“Those comments broke federal laws banning tax-exempt religious groups such as the Diocese of Providence from endorsing or opposing political candidates,” said Barry Lynn, executive director of Americans United for Separation of Church and State, which filed the complaint.

"The bishop is not a political boss, and he shouldn't be telling his flock with church resources which candidate to oppose," Lynn said. "This letter is a completely over-the-top example of a politicization of the pulpit of the bishop." Tobin's spokesman said the complaint lacks merit.

The federal tax agency will not confirm an investigation until it makes a ruling in a case.

In the meantime, back to the Evangelicals. In a June 2, 2007 interview, Holick told World Net Daily that the IRS letter challenged a variety of the church's activities, including the posting of various pro-life messages on the building marquee. Holick said, "A Christian organization needs to be able to talk of the moral issues of the day – including abortion. The [marquee] just told of Kansas Gov. Kathleen Sebelius' connections to the abortion industry."

"[The IRS] felt like they had a reasonable concern that we had been involved in political activity," he said. "But politics are of no interest to the church; issues of moral character addressed in the Bible are."

In his reply to the IRS, Holick stated, "The church does not intend to engage in political intervention activity as prohibited by federal law and the United States Constitution. But the church will not stop communicating its Biblical message, even if it relates to contemporary issues in the world.

"Thus," Holick continued, "the church cannot agree to not engage in any activity that *may* favor or oppose a candidate. Simply preaching the word of God on a moral issue which a candidate is opposed, *may* be deemed to oppose a candidate. While it is the church's policy not to oppose or endorse a candidate for office, it will not stop preaching God's word."

He continued: "The United States Constitution guarantees that Spirit One [Christian Center] will be able to freely exercise its religion, and that Congress will not pass any law restricting that right. This is all Spirit One wants to do – communicate God's word.

"The 1st Amendment of the Constitution is a respected and renowned oracle celebrated all over the nations of the world. It is quite specific and clear; 'Congress shall make no law respecting an establishment of religion, or prohibiting the free exercise thereof; or abridging the freedom of speech, or of the press...,'" Holick said.

He said the IRS also raised questions about a voter information guide that was handed out in Wichita, although his church did not sponsor it, as well as an abortion-issue related e-mail he had forwarded.

"These are not political issues, these are Gospel issues, Christian issues," he said.

While we have the deepest respect for all of these men who no doubt are trying to do God's will, whether we agree with all aspects of their doctrinal tenets or not, we are appalled at their ignorance of the contract that they entered into with the IRS when they accepted their 501 (c) (3) tax exempt status and took the tax deductible gifts for their ministries.

Apparently they are not aware that when they signed the contract, they waived their First Amendment God-ordained rights for government benefits and privileges, which is embodied on page 24 of IRS Publication 1828:

Tax Guide for Churches and Religious Organizations

The contract reads as follows: "The IRS makes no attempt to evaluate the content of whatever doctrine a particular organization claims is religious, provided the particular beliefs of the organization are truly and sincerely held by those professing them and the practices and rites associated with the organization's belief or creed are not illegal or contrary to CLEARLY DEFINED PUBLIC POLICY. [*Emphasis Ours*]

Now let's look at the clear language on political activity as explained by the Christian Law Association in the April 1998 issue of The Briefcase by Attorney David C. Gibbs, which is still in effect for those churches that are operating as tax exempt organizations rather than the Lord's churches. "Internal Revenue Code Section 501(c) (3) provides for the tax exemption of certain organizations, including churches and schools, if they meet seven (7) criteria. These criteria are easy for the church to meet, if the church knows and understands them.

1. THE ORGANIZATION MUST BE A FORMAL ORGANIZATION.

This means the church must be organized as a trust, an unincorporated association, or a corporation;..." Since then the IRS has added Charitable Trusts to the list.

You will notice that he says that it is "easy" for the church to meet these "criteria." Why would the Lord's church want anything from the IRS, which no doubt is one of the most wicked and ruthless agencies of government that has ever existed in the history of mankind? Can the human mind think of

anything more evil than the Lord's church entering into league with these cutthroats in order to receive benefits? Is there no embarrassment, no blush, no thought of receiving provisions (taxes) from the public trough to finance the preaching of the Gospel of the Lord Jesus Christ? This socialistic program is nothing other than a violation of the eighth commandment, Thou shalt not steal.

2. THE ORGANIZATION MUST BE ORGANIZED EXCLUSIVELY FOR EXEMPT PURPOSES.

3. THE ORGANIZATION MUST BE OPERATED EXCLUSIVELY FOR EXEMPT PURPOSES.

4. NONE OF THE ORGANIZATION'S NET EARNINGS MAY INURE TO THE BENEFIT OF ANY PRIVATE INDIVIDUAL.

5. THE ORGANIZATION MAY NOT INFLUENCE LEGISLATION.

6. THE ORGANIZATION MAY NOT PARTICIPATE IN POLITICAL CAMPAIGNS.

7. THE ORGANIZATION MUST NOT ENGAGE IN ILLEGAL ACTIVITY OR ACTIVITY CONTRARY TO PUBLIC POLICY.

Now in light of the clear wording of this contract, let's examine what Pastor Holick did as the representative of the congregation of Spirit One Christian Center. Following are some of the signs that were displayed on the church marquee. (Ed Note: Morrison, Canfield, Barnett, Carr & Sibelius are candidates or incumbents in or for political office.)

Morrison accepts blood money from abortionist Tiller. How many babies?

Canfield supports life and traditional family, Barnett does not.

Paul Morrison early release of felons. Reginald Carr multiple murders.

Abortionist Tiller has given \$300,000 to Sebelius. Price of 1,000 babies!

Both Holick and Keller expressed surprise at the attack by the IRS. Holick was quoted as saying that he didn't know who would have filed a complaint about his church with the IRS. "We're a very vocal pro-family, pro-life church, that creates enemies."

These men of the cloth may have never thought about the words of the Psalmist that talks about swearing to your own hurt. It actually says, *...but he honoureth them that fear the LORD. He that sweareth to his own hurt, and changeth not.* [Ps 15:4b] Also the scripture is clear that when a person

or a group of people make a vow or signs a contract that they have a responsibility before God to keep it. *“When thou vowest a vow unto God, defer not to pay it; for he hath no pleasure in fools: pay that which thou hast vowed. Better is it that thou shouldest not vow, than that thou shouldest vow and not pay.”* [Ecclesiastes 5:4, 5]. These churches left the protection of the First Amendment when they accepted the protection of the State for tax exempt status. Now they want to run back under the umbrella of the First Amendment when Caesar calls in the chips in the big poker game that the church entered years ago when they walked into the big Tax Exempt Casino, thinking that they could play and never have to pay. Well, as Dr. R.G. Lee used to preach that famous sermon, “Pay Day Some Day” all of a sudden pay day is NOW.

This attack by the IRS is bringing religion in America into very clear focus. How many preachers are going to risk a lawsuit which could result in the loss of property and a decline in membership, over what many believe are side issues unrelated to the preaching of the gospel, which many say only includes the death, burial and resurrection of Christ – in other words, a simple salvation message. Even now, the Joel Osteens and Robert Schullers of the world have made it clear that their sermons do not include sin and hell, etc. Even Billy Graham took the fire out of hell many years ago. Also how many televangelists are even saying that Jews do not have to come by the way of the cross because they are under special covenant with God?

This problem didn't start with our generation. It started five or six generations ago, especially in the large city churches when the preachers distorted the doctrine of government by misapplying Romans 13 in the matter of church property, incorporation, building permits, fire and health inspections, and is now grown so big that it can't be controlled. Now government has not stopped until they have invaded the pulpit itself, and it is probably too late to put the fire out without losing our ornate and beautiful buildings. Some already have.

Be assured pastors are not even safe within the confines of their own church sanctuaries any longer. The time has come when they will be turned in by their own members who are tired of hearing so-called “politics from the pulpit,” or by trustees who have the fiduciary responsibility for the church property and who believe that they are doing “*God service*” [John 16:2] as they think they have the responsibility to save the church from a preacher who is running members away.

We were shocked in a recent midweek service when a brother gave a testimony that he had received a call from a nationwide polling service offering \$20 if he would answer some questions concerning his pastor and church. Without hesitation he began to sing like a canary. One of the questions was, "Does your pastor ever tell you who to vote for?" The last question was, "How do you feel about Moslem Fundamentalism?" Now who do you think was behind this poll? The pastor has encouraged him to bring in the check when it comes so he can trace the polling company.

Now is the time more than ever for preachers to stand up and say, not only to their congregations, but to the IRS and to the entire world, "Take every thing we have; if I have to preach in a field like Whitefield, I will, if I must go to prison like Bunyan, I will, if I am beaten like Obadiah Holmes, I will not bow." But one thing for sure, when government agents step into the pulpit and give preachers their marching orders, it's not only time for churches to give up their 501 (c) (3) tax exempt status, it's way past time. *Wherefore Jesus also, that he might sanctify the people with his own blood, suffered without the gate. Let us go forth therefore unto him without the camp, bearing his reproach. For here have we no continuing city, but we seek one to come.* [Heb. 13:12-14]

The Biblical Law Center stands ready to help all who are interested in our help to get their church organized or reorganized to operate as the Lord's church rather than a USDA approved State run organization. Our e mail address is: drgregdixon@earthlink.net. The Annual Unregistered Baptist Fellowship National Meeting is October 8-10, 2007. Host church – Indianapolis Baptist Temple – Indianapolis, Indiana.

