

Churches under Christ: Church organization according to Bible doctrine and the First Amendment

Recognition of Tax-Exempt Status

Automatic Exemption for Churches

Churches that meet the requirements of IRC Section 501(c)(3) are automatically considered tax exempt and are not required to apply for and obtain recognition of tax-exempt status from the IRS.

Although there is no requirement to do so, many churches seek recognition of tax-exempt status from the IRS because this recognition assures church leaders, members and contributors that the church is recognized as exempt and qualifies for related tax benefits. For example, contributors to a church that has been recognized as tax exempt would know that their contributions generally are tax-deductible.

MISCELLANEOUS

Church Internal Revenue Code § 508(c)(1)(A) Tax Exempt Status

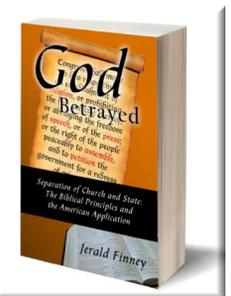
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See also, **Legal answer to Pastor's inquiry concerning whether a potential donor of substantial gift can claim a tax deduction under IRC Section 508 even though the church will not give an IRS acknowledgement** (<https://jeraldfinney.com/2018/12/31/legal-answer-to-pastors-inquiry-concerning-whether-a-potential-donor-of-substantial-gift-can-claim-a-tax-deduction-under-irc-section-508-even-though-the-church-will-not-give-an-irs-acknowledge/>) (123118)

Jerald Finney
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In the book *God Betrayed/Separation of Church and State: The Biblical Principles and the American Application* ("God Betrayed") as well as in other books and writings, I originally taught that a New Testament church could depend upon Internal Revenue Code ("IRC") § 508(c)(1)(A) (<http://www.law.cornell.edu/uscode/text/26/508>) for her non-taxable status (See **Endnote 1** for links to the two free versions of *God Betrayed* or for ordering information should you desire a softback copy as well as information on other books and resources by Jerald Finney.). I was wrong. After years of study, I have learned that a New Testament church cannot depend upon 508(c)(1)(A) (<http://www.law.cornell.edu/uscode/text/26/508>) for her non-taxable status because, in so doing, the church gives up her New Testament and First Amendment status; the church becomes tax exempt as opposed to non-taxable. However, I am more certain than ever of the correctness of my original biblically based conclusions that a church grieves the Lord when they intentionally, knowingly, recklessly, or negligently attain church corporate and/or 501(c)(3)/508(c)(1)(A) status or legal entity status (See **Endnote 1**) of any kind. I ask those who have followed my teachings to forgive me for misleading them concerning church 508 (<http://www.law.cornell.edu/uscode/text/26/508>) status. This brief article explains church 508 (<http://www.law.cornell.edu/uscode/text/26/508>) status and its effect.

A New Testament Church is also a First Amendment Church. This is because the First Amendment is a law which corresponds with biblical principles to include freedom of religion and conscience (separation of church and state), freedom of speech, freedom of press, and freedom of association. The First Amendment is a part of the second highest law of the land, the United States Constitution. The highest law of every nation is God's law, whether a nation recognizes it or not. The Lord, for the time being, allows individuals, families, churches, and nations free will to honor His precepts or not. The choices determine the ultimate consequences. **Click here to listen to Jerald Finney's lecture "Hierarchy of Law"** (https://opbcibletrust.files.wordpress.com/2010/05/edited_2012-08-26-aseparationofchurchandstateatnyjeraldfinney.mp3) (CD of



(<https://opbcibletrust.wordpress.com/contents/online-version-of-the-book-god-betrayed/>)

speech at Old Paths Baptist Church in Fayetteville, TN. given on the Sunday the church formally adopted the Declaration of Trust). The following article "**First Amendment Protection of New Testament Churches/Federal Laws Protecting State Churches (Religious Organizations** (<https://opbcibletrust.wordpress.com/2010/02/26/laws-protecting-new-testament-churches-in-the-united-states-read-them-for-yourself/>)" also explains hierarchy of law. *Click the above to go to online version of God Betrayed.*

The First Amendment says:

"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; or the right of the people peaceably to assemble, and to petition the Government for a redress of grievances."

Notice especially that the First Amendment says, "... **no law** ..."

Are not those words very clear? No law means "no law." What is **IRC § 508(c)(1)(A)** (<http://www.law.cornell.edu/uscode/text/26/508/>) ("508 (<http://www.law.cornell.edu/uscode/text/26/508/>)")? It, like **IRC 501(c)(3)** (<https://www.law.cornell.edu/uscode/text/26/501/>), is a law made by Congress and signed by the President. According to the clear meaning of the First Amendment, **IRC § 508** (<http://www.law.cornell.edu/uscode/text/26/508/>) and **IRC 501(c)(3)** (<https://www.law.cornell.edu/uscode/text/26/501/>) are, when applied to churches, laws "respecting an establishment of religion and preventing the free exercise thereof."

Why would a church take themselves from First Amendment status and protection to either **IRC § 508(c)(1)(A)** (<http://www.law.cornell.edu/uscode/text/26/508/>) or **IRC § 501(c)(3)** (<https://www.law.cornell.edu/uscode/text/26/501/>)? One reason is lack of knowledge, wisdom, and understanding. When a church claims either **508(c)(1)(A)** (<http://www.law.cornell.edu/uscode/text/26/508/>) or **501(c)(3)** (<https://www.law.cornell.edu/uscode/text/26/501/>) status, she has rejected her First Amendment non-taxable status and freely accepted the offer of the federal government to enter into an agreement (contract) for tax exempt status as provided by a law. See *God Betrayed* (<https://jeraldfinney.com/god-betrayed/books/god-betrayedseparation-of-church-and-state-the-biblical-principles-and-the-american-application/>) for teaching which explains this.

Let me repeat: First Amendment churches under God are non-taxable. **501(c)(3)** (<https://www.law.cornell.edu/uscode/text/26/501/>) and **508(c)(1)(A)** (<http://www.law.cornell.edu/uscode/text/26/508/>) religious organizations are tax exempt. **IRC § 508** (<http://www.law.cornell.edu/uscode/text/26/508/>) (the codification of Public Law 91-172 ratified in 1969) provides in relevant part:

(c) Exceptions
 (1) **Mandatory exceptions.**
 Subsections (a) and (b) shall not apply to -
 (A) **churches**, their integrated auxiliaries, and conventions or associations of churches, or
 (B) any organization which is not a private foundation (as defined in section 509(a)) and the gross receipts of which in each taxable year are normally not more than \$5,000.

(<http://www.law.cornell.edu/uscode/text/26/508/>)

A portion of Internal Revenue Code § 508. Click the above to go to § 508.

"§ 508 (<http://www.law.cornell.edu/uscode/text/26/508/>). Special rules with respect to section 501(c)(3) organizations. "(a) New organizations must **notify secretary** that they are applying for recognition of section 501(c)(3) status. "(c) **Exceptions.** "(1) **Mandatory exceptions.** Subsections (a) and (b) shall not apply to— "(A) **churches**, their integrated auxiliaries, and conventions or associations of churches" (26 U.S.C. § 508 (<http://www.law.cornell.edu/uscode/text/26/508/>)). [Emphasis mine.]

§ 508(c)(1)(A) (<http://www.law.cornell.edu/uscode/text/26/508/>) says churches are excepted from applying for **IRC § 501(c)(3)** (<https://www.law.cornell.edu/uscode/text/26/501/>) tax exempt status (See **Endnote 2** for links to articles which fully explain church **IRC § 501(c)(3)** (<https://www.law.cornell.edu/uscode/text/26/501/>) status). **508** (<http://www.law.cornell.edu/uscode/text/26/508/>) churches are an *exception* to the civil government requirement that certain organizations file for **501(c)(3)** (<https://www.law.cornell.edu/uscode/text/26/501/>) tax exempt status.

A church should rely on the First Amendment to the United States Constitution, not on **508(c)(1)(A)** (<http://www.law.cornell.edu/uscode/text/26/508/>) status for three reasons. *First*, the First Amendment is a statement of the biblical principle of separation of church and state (See, for a short explanation with links to more in depth studies, **Is Separation of Church and State Found in the Constitution?** (<https://opbcibletrust.wordpress.com/2014/02/07/is-separation-of-church-and-state-found-in-the-constitution/>)). When a church relies on the First

Amendment, they are relying on a biblical principle. Should the biblical principle be abused or ignored by the civil government, so be it—a church should then rely and act only on the biblical principle. **Endnote 3.**

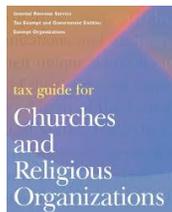
Second, to rely on **508(c)(1)(A)** (<http://www.law.cornell.edu/uscode/text/26/508/>) contradicts the First Amendment. To repeat, the First Amendment religion clause states:

"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; or the right of the people peaceably to assemble, and to petition the Government for a redress of grievances."

Obviously, **508(C)(1)(A)** (<http://www.law.cornell.edu/uscode/text/26/508/>) is a law made by Congress which regards an establishment of religion; **508(C)(1)(A)** (<http://www.law.cornell.edu/uscode/text/26/508/>) also prevents the free exercise of religion because a church which claims **508(C)(1)(A)** (<http://www.law.cornell.edu/uscode/text/26/508/>) status thereby submits themselves to some control by the federal government in that the church becomes subject to the rules that come with IRC 501(c)(3) status. **508(C)(1)(A)** (<http://www.law.cornell.edu/uscode/text/26/508/>) does not state that the First Amendment forbids Congress from making any law in violation of the First Amendment; and that, therefore, a church is non-taxable. **508(C)(1)(A)**



(<https://opbcibletrust.files.word->



(<http://www.irs.gov/pub/irs-pdf/p1828.pdf>)

IRS Publication 1828. Click the above to go directly to IRS Pub. 1828.

(<http://www.law.cornell.edu/uscode/text/26/508>) is a law passed by Congress which states that Congress, by law, is declaring an exemption for churches. Thus, by a clear reading of the First Amendment, **508(C)(1)(A)** (<http://www.law.cornell.edu/uscode/text/26/508>) is clearly unconstitutional. Most churches and pastors could care less about this technicality.

The correct position which is held by the Internal Revenue Service (“IRS”) is that a church has submitted herself to IRC § 501(c)(3) regulation and ignored her First Amendment status by relying on **508(C)(1)** (<http://www.law.cornell.edu/uscode/text/26/508>) (a law passed by Congress) instead of the First Amendment. The IRS makes this position clear. Page 3 of **IRS Publication 1828** (<http://www.irs.gov/pub/irs-pdf/p1828.pdf>) states that “churches that meet the requirements of § 501(c)(3) are automatically considered tax exempt and are not required to apply for and obtain recognition of tax-exempt status from the IRS” [Bold red emphasis mine]. The IRS repeats this on page 24 of **IRS Publication 557** (<http://www.irs.gov/pub/irs-pdf/p557.pdf>), “Tax –Exempt Status for Your Organization.” Under Organizations Not Required To File Form 1023 churches are listed. The following sentence is included: “These organizations are exempt automatically if they meet the requirements of section 501(c)(3).” [Bold red emphasis added.]

or that require, in the organization's annual financial statements, to describe the engagement activities of the professional and to which the organization related. The information must be accompanied by a statement, signed by an individual with personal knowledge of the facts, who is authorized to represent the organization, which states, under penalty of perjury, that the information is true and correct, and to the best of the preparer's knowledge and belief, the information is true and correct. The preparer must describe the engagement activities of the individual and the information about the events that led to the discovery of that failure. See the organization's return preparation or attorney, who advises the preparer on the application. The preparer must describe the engagement activities of the individual and

Organizations Not Required To File Form 1023

Some organizations are not required to file Form 1023. These include:

- Churches, interchurch organizations of local units of a church, conventions or associations of churches, or integrated auxiliaries of a church, each as a men's or women's organization, religious school, mission society, or similar organization.
- Any organization (other than a private foundation) normally having annual gross receipts of not more than \$5,000 (see Code section 513).

These organizations are exempt automatically if they meet the requirements of section 501(c)(3).

Filing Form 1023 to establish exemption. If the organization wants to establish its exempt status with the IRS and receive a ruling or determination letter recognizing its exempt status, it should file Form 1023. By establishing its exemption, potential contributions are assured by

quarters for the current tax year, or tax-exempt status for the prior years will not be lost even if Form 1023 is not filed within 90 days after the close of the current tax year. However, the organization will not be treated as a section 501(c)(3) organization for the period beginning with the current tax year and ending with the filing of Form 1023.

Example. An organization is organized and operated exclusively for charitable purposes and is not a private foundation. It was incorporated on January 1, 2009, and files returns on calendar year. It did not file Form 1023. The organization's gross receipts during the years 2009 through 2012 were as follows:

2009	\$3,000
2010	2,000
2011	400
2012	12,000

The organization's total gross receipts for 2009, 2010, and 2011 were \$5,400. Therefore, it did not have to file Form 1023 and is exempt for those years. However, for 2012, its gross receipts were \$12,400. Therefore, the organization must file Form 1023 within 90 days after the end of its 2012 tax year.

IRS Publication 557, p. 24. Click the image to go directly to the publication.

thereby retaining their First Amendment and biblical status. For specifics on how to organize a church under the Bible principle of separation of church and state, one can also go to: **The CUCM Bible Trust** (<https://jeraldfinney.com/>).

Third, a New Testament church (a church organized according to the principles of the New Testament), among other things, receives no income, is not a 501(c)(3) or 508 religious organization, has no constitution or by-laws, has no employees or staff, and runs no businesses (daycare, “Christian” schools, “Bible” colleges, seminaries, cafes, etc.). Church members of a New Testament Church give their tithes and offerings to God, not to a religious organization, for use in ways consistent with New Testament teaching. All monies given to God are disbursed in accordance to the guidelines of the New Testament, and no money is left over. Let us use our common sense, if not our biblical sense: Even a business which makes no profit pays no taxes. A church which has no income cannot be taxed. A church which does have net income should be taxed since (1) she is operating as a business and not as a New Testament church; and (2) (if she is a legal entity such as a non-profit corporation (includes corporation sole – see **Critique of “Church Freedom and the Corporation Sole” Website** (<https://opbcibletrust.wordpress.com/contents/books/critique-of-church-freedom-and-the-corporation-sole-website/>)), or unincorporated association she is set up as a non-profit religious organization and therefore violates not only biblical principles for the organization of a church but also her non-profit agreements with the state of incorporation by making a profit.

If a church does not apply for **501(c)(3)** (<https://www.law.cornell.edu/uscode/text/26/501>) tax exempt status or claim **508(c)(1)(A)** (<http://www.law.cornell.edu/uscode/text/26/508>) tax exempt status, and if she is organized as a New Testament church, according to the First Amendment which agrees with the biblical principle of separation of church and state, the non-taxable status of that church must be honored. No matter what the civil government claims, that church cannot be taxed anyway because she has no income; she gives her tithes, offerings, and gifts to God, not to a government created religious organization. Said another way, the church (the members) give to God, not to the church, inc.

Always keep in mind matters which I cover in detail in other writings and teachings: a church who incorporates (non-profit corporation or corporation sole), or becomes a charitable trust, unincorporated association or some other type legal entity has voluntarily given up her exclusive First Amendment status in favor of partial and substantial Fourteenth Amendment status since she has become a legal entity.

There are other ways a church may violate biblical principles concerning the doctrine of the church thereby becoming some type church other than a New Testament church. Understanding these matters requires a believer to grow in knowledge, understanding, and wisdom through dedicated Bible study.

[press.com/2012/12/5.jpg](https://www.opbcibletrust.files.wordpress.com/2012/12/5.jpg)

A law of man which enacts some biblical principles.

Recognition of Tax-Exempt Status

Automatic Exemption for Churches

Churches that meet the requirements of IRC Section 501(c)(3) are automatically considered tax exempt and are not required to apply for and obtain recognition of tax-exempt status from the IRS.

Although there is no requirement to do so, many churches seek recognition of tax-exempt status from the IRS because this recognition assures church leaders, members and contributors that the church is recognized as exempt and qualifies for related tax benefits. For example, contributors to a church that has been recognized as tax exempt would know that their contributions generally are tax-deductible.

(https://opbcibletrust.files.wordpress.com/2017/11/pub1828_e1513702597681.png)

From IRS Publication 1828

One should also understand that the New Testament (First Amendment) church will not be involved with the IRS for several reasons: the church claims no **501(c)(3)** (<https://www.law.cornell.edu/uscode/text/26/501>) or **508(c)(1)(A)** (<http://www.law.cornell.edu/uscode/text/26/508>) status; is not a legal entity such as a corporation aggregate or sole, an unincorporated association, or a charitable trust; is not a business; has no income; has no employees or staff; has no constitution or by-laws; and, no matter what the particular civil government does, honors the biblical principle of separation of church and state which is reflected in the First Amendment in America.

The New Testament (First Amendment) church who loves the Lord will be prepared for the eventuality that the Internal Revenue Service, some other Federal agency, the President (recent presidential actions and orders as well as the actions of many prior presidents demonstrate what a tyrannical president can and will do), and/or the Supreme Court of the United States may someday misinterpret and apply the First Amendment; and a New Testament church, who loves the Lord and is committed to pleasing Him, will remain submitted to the higher authority. *God Betrayed* (see above for free links to the book) explains all this and also shows how churches are operating in America without becoming legal entities such as incorporated 501(c)(3) religious organizations.

Uncle Sam Wants God's Churches If a church successfully applies for **501(c)(3)** (<https://www.law.cornell.edu/uscode/text/26/501>) status or claims **508(c)(1)(A)** (<http://www.law.cornell.edu/uscode/text/26/508>) exempt status, the government is granted some jurisdiction over the church since the civil government now declares and grants an exemption.

Please, God's dear churches, do not lose your New Testament status by becoming a legal entity of any kind. Please learn to love the Lord as he loves you and gave Himself for you;

"That he might sanctify and cleanse it with the washing of water by the word. That he might present it to himself a glorious church, not having spot or wrinkle, or any such thing; but that it should be holy and without blemish" (Ephesians 5.25-27).

Please, dear believer, learn to think Biblically (spiritually), not practically from the human perspective (fleshly). Please become more Christian than American, more heavenly than earthly. God made clear that Christ in heaven is to be the only authority (power or head) "over all *things* to" His churches. Put another way, a church, the body whose feet walk and work on earth, is to be connected to only one head, Christ in heaven. A church with two heads (authorities or powers) is a monstrosity.

- "And what is the exceeding greatness of his power to us-ward who believe, according to the working of his mighty power, Which he wrought in Christ, when he raised him from the dead, and set *him* at his own right hand in the heavenly *places*, Far above all principality, and power, and might, and dominion, and every name that is named, not only in this world, but also in that which is to come: And hath put all *things* under his feet, and gave him to be the head over all *things* to the church, Which is his body, the fulness of him that filleth all in all" (Ep. 1.19-23).
- "Now therefore ye are no more strangers and foreigners, but fellowcitizens with the saints, and of the household of God; And are built upon the foundation of the apostles and prophets, Jesus Christ himself being the chief corner stone; In whom all the building fitly framed together groweth unto an holy temple in the Lord: In whom ye also are builded together for an habitation of God through the Spirit" (Ep. 2.19-23).
- "And he is the head of the body, the church: who is the beginning, the firstborn from the dead; that in all things he might have the preeminence" (Col. 1.18).

From the above verses, and many more that could be quoted, one sees that God desires his churches to be spiritual entities or bodies (See also, e.g., Ep. 4 and the whole book of Ep., Col., and 1 Co. 12 for more on churches as spiritual bodies) connected to their only God ordained Head, the Lord Jesus Christ in heaven, while walking as spiritual entities only here on the earth. Churches are to be "builded together for an habitation of God through the Spirit," not built together as a corporate 501(c)(3) or 508 organization according to man's earthly, legal laws.

Please repent and turn from the deceits of the god of this world to the precepts of God. Please prepare for the day when believers and churches will have to choose either to lay it all down for God and for eternal reward or to lay it all up for Satan for a perceived earthly security. That day has not yet arrived for believers and churches in America, but that day appears to be fast approaching.

Endnotes

1. For the definition of and more information on "legal entity" see the index of *God Betrayed/Separation of Church and State: The Biblical Principles and the American Application* which is available free in PDF (<https://opbcibletrust.wordpress.com/contents/books/god-betrayedseparation-of-church-and-state-the-biblical-principles-and-the-american-application/3812-2/>), in **online form** (<https://opbcibletrust.wordpress.com/contents/online-version-of-the-book-god-betrayed/the-biblical-doctrine-of-church/>) (no index), or which may be ordered by clicking "Order information for books by Jerald Finney" (<https://opbcibletrust.wordpress.com/book-reviews/order-information/>)."

All books, except *An Abridged History of the First Amendment*, by Jerald Finney are available free in both PDF and online form. One may go to **Order information for books by Jerald Finney** (<https://opbcibletrust.wordpress.com/book-reviews/order-information/>) should he desire to order any of the books which are in print.

God Betrayed/Separation of Church and State: The Biblical Principles and the American Application (**Link to preview of God Betrayed** (http://books.google.com/books?hl=en&id=qFHR_HMPH7EC&dq=Jerald+Finney&printsec=frontcover&source=web&ots=A9-F7qeBP6&sig=Q2GBG3nkg4lOkbZn3S_CaDG7Eol&sa=X&oi=book_result&resnum=6&ct=result#v=onepage&q&f=false))(PDF (<https://opbcibletrust.wordpress.com/contents/books/god-betrayedseparation-of-church-and-state-the-biblical-principles-and-the-american-application/3812-2/>); **online form** (<https://opbcibletrust.wordpress.com/contents/online-version-of-the-book-god-betrayed/>)) may be ordered from Amazon by clicking the following link: *God Betrayed on Amazon.com* (<http://www.amazon.com/dp/160647541X?tag=churchandstat-20&camp=0&creative=0&linkCode=as1&creativeASIN=160647541X&adid=1D2A2FJT643M33B21AZV>) or from Barnes and Nobel by clicking the following link: *God Betrayed on Barnes and Noble* (<http://productsearch.barnesandnoble.com/search/results.aspx?store=BOOK&WRD=god+betrayed/separation+of+church+and+state&box=god%20betrayed/separation%20of%20church%20and%20state&pos=-1>). All books by Jerald Finney as well as many of the books he has referenced and read may also be ordered by left clicking **Order Information for Books by Jerald Finney** (<https://opbcibletrust.wordpress.com/book-reviews/order-information/>) or directly from Amazon by going to the following links:

1. *Render Unto God the Things that Are His: A Systematic Study of Romans 13 and Related Verses* (http://www.amazon.com/Render-unto-Things-that-ebook/dp/B001T4YUH0/ref=sr_1_1?ie=UTF8&qid=1282353898&sr=1-1) (Kindle only)(PDF (<https://opbcibletrust.files.wordpress.com/2013/02/renderuntogodthethingsatarehis.pdf>); **online form** (<https://opbcibletrust.wordpress.com/contents/books/render-unto-god-the-things-that-are-his-a-systematic-study-of-romans-13-and-related-verses/render-unto-god-the-things-that-are-his-a-systematic-study-of-romans-13-and-related-verses/>));

2. *The Most Important Thing: Loving God and/or Winning Souls* (http://www.amazon.com/Most-Important-Thing-Winning-ebook/dp/B001Q9EDSO/ref=sr_1_1?s=books&ie=UTF8&qid=1282354000&sr=1-1) (Kindle only from Amazon.com; see [Order information for books by Jerald Finney](https://opbcibletrust.wordpress.com/book-reviews/order-information/) (<https://opbcibletrust.wordpress.com/book-reviews/order-information/>) to order directly from Kerygma Publishing Co.)(PDF (<https://opbcibletrust.wordpress.com/contents/books/the-most-important-thing-loving-god-and-or-winning-souls/pdf-of-the-most-important-thing-loving-god-and-or-winning-souls/>); online form (<https://opbcibletrust.wordpress.com/2010/04/06/the-love-relationship-between-christ-and-his-churches/>)) ;
3. *Separation of Church and State/God's Churches: Spiritual or Legal Entities?* (http://www.amazon.com/Separation-Church-State-Churches-Spiritual/dp/1607913410/ref=sr_1_1?s=books&ie=UTF8&qid=1282354064&sr=1-1) (Link to preview of *Separation of Church and State/God's Churches: Spiritual or Legal Entities?* (http://books.google.com/books?id=pkEuv-M3Nj7kC&dq=%22jerald+finney%22&printsec=frontcover&source=bl&ots=NIBgouG0ms&sig=GrLGqUfaO_p7RLPtBckYN5yh6jI&hl=en&ei=8273SebTN6XMM-S2nbwP&sa=X&oi=book_result&ct=result&resnum=5#PPA15,M1) which can also be ordered by clicking the following Barnes and Noble link: *Separation of Church and State* on Barnes and Noble (<http://search.barnesandnoble.com/Separation-Of-Church-And-State/Jerald-Finney/e/9781607913412/?itm=1&USRI=Separation+of+Church+and+State:+God%27s+Churches:+Spiritual>) (PDF (<https://opbcibletrust.wordpress.com/contents/books/separation-of-church-and-state-gods-churches-spiritual-or-legal-entities/index-from-god-betrayed/>); online form (<https://opbcibletrust.wordpress.com/contents/books/separation-of-church-and-state-gods-churches-spiritual-or-legal-entities/>))
4. *An Abridged History of the First Amendment* is available in PDF (<https://opbcibletrust.wordpress.com/2010/01/06/an-abridged-history-of-the-first-amendment/>) only.
5. Tract on the legality of street preaching is available in PDF (https://opbcibletrust.files.wordpress.com/2014/04/041514_northfieldfreedomofspeech_pdf.pdf) only.
6. "Quick Reference Guide for Churches Seeking to Organize According to the Principles of the New Testament" is available in PDF (https://opbcibletrust.files.wordpress.com/2013/12/quick-referenceguide_12page_121213.pdf) only.
7. **Miscellaneous articles by Jerald Finney** (<https://opbcibletrust.wordpress.com/contents/miscellaneous-articles/>).
8. **Links to some of Jerald Finney's writings on legal issues** (<https://opbcibletrust.wordpress.com/miscellaneous/jerald-finney-legal-issues/>).

Click here to see for updated list of Finney's books (<https://opbcibletrust.wordpress.com/contents/books/>). This **Endnote** is complete up to August 1, 2014.

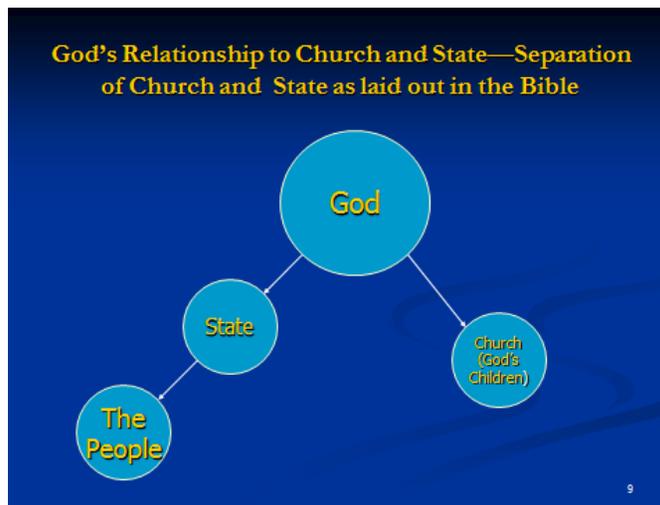
Companion website: "Church and State Law (<http://www.churchandstatelaw.com/index.html>)"

"When Did the Church Become a Business? (<http://www.youtube.com/watch?v=vd7BLPwpF20>)" a beautiful song by Jason Bellard

2. "Federal government control of churches through 501(c)(3) tax exemption (<https://opbcibletrust.wordpress.com/2012/12/15/federal-government-control-of-churches-through-501c3-tax-exemption/>)" and "The incorporation-501(c)(3) control scheme (<https://opbcibletrust.wordpress.com/2012/12/13/the-incorporation-501c3-control-scheme/>)."

3. To understand the hierarchy of law, one may read the article "Laws Protecting New Testament Churches in the United States: Read Them for Yourself (<https://opbcibletrust.wordpress.com/2010/02/26/laws-protecting-new-testament-churches-in-the-united-states-read-them-for-yourself/>)" or listen to the lecture "Hierarchy of Law (https://opbcibletrust.files.wordpress.com/2010/05/edited_2012-08-26-aseparationofchurchandstateatnyjeraldfinney.mp3)."

"When Did the Church Become a Business? (<http://www.youtube.com/watch?v=vd7BLPwpF20>)" a beautiful song by Jason Bellard



(<https://opbcibletrust.wordpress.com/2014/02/07/is-separation-of-church-and-state-found-in-the-constitution/>)

Click here to go to the article "Is Separation of Church and State Found in the Constitution?"

A biblical and historical Baptist principle is that God desires separation of church and state, not separation of God and church or separation of God and state. Study Jerald Finney's writings and/or audio teachings to discover the truth about and how to apply the principle. Finney's teachings prove that the revisionist view of Separation of Church and State accepted without examination by most American "Christians" is false and has done great damage to the cause of Christ and to America.

[◀ CHURCH](#)
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[◀ CHURCHES AND FIRST AMENDMENT](#)
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[◀ INTERNAL REVENUE CODE § 501\(C\)\(3\)](#)
[◀ INTERNAL REVENUE CODE § 508](#)
[◀ INTERNAL REVENUE CODE SECTION 501\(C\)\(3\)](#)
[◀ INTERNAL REVENUE CODE SECTION 508](#)
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[◀ IRC § 508](#)
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[◀ NEW TESTAMENT CHURCH](#)
[◀ SEPARATION OF CHURCH AND STATE](#)

2 thoughts on "Church Internal Revenue Code § 508(c)(1)(A) Tax Exempt Status"

1. Greg says:

JULY 1, 2019 AT 9:12 AM

I agree fully ! However, We must live according to the laws of this country. Those laws do indeed agree with your statements. The true issue present here is that I see no lawyers or law firms willing to stand and fight to re-establish the church's sovereignty apart from governmental interference. Without such legal support you're encoring churches to rush to a slaughter and certain death, spiritually, financially, famillially and emotionally by insisting they sacrifice themselves under the entire weight of a super power. Where are the lawyers and their law firms that can and do comprehend the 1st amendment when it says, ...congress shall pass NO LAW... "???? I don't think it has ever been Gods internet to demand we all run out and needlessly sacrifice our selves needlessly. This is in fact a legal and constitutional fight... are there no believing Christian lawyers willing to defend the church apart from the polluted waters of an accepted incorporation and 501(c)3???? None? Not one reputable source of legal defense?

1. ★ Jerald Finney says:

AUGUST 11, 2019 AT 6:48 PM

So you have to have a lawyer to do things according to Bible doctrine? To order a church in such a way? The millions killed by the church state establishments – Catholic and Protestant – had no lawyers. The apostles, eleven of whom were martyred, had no lawyers. The many Christians killed by Roman emperors before the Catholic establishment had no lawyers. You show a lack of spiritual knowledge, understanding, and wisdom. I am a lawyer and I, by the grace of God and in an attempt to glorify Him not myself, publish all a church in America needs to know about how to operate as a New Testament Church under Christ without persecution. I also help numerous churches every year order their affairs according to New Testament Church doctrine. Churches under Christ, and Him alone, in America are not legal entities. As such, they cannot be sued, sue, enter into contracts, be charged with crime, or act legally in any way. To fully

answer your unlearned concerns would require a lot of writing, writing which I have already done and is available on the website. If you are not saved, see the web pages which deal with salvation. If you are saved, begin to study the Word of God. The resources which the Lord provides on the website will help you to grow in the area of church state affairs. If the church you attend wishes to learn how to do things God's way, have the pastor give me a call. The attitude of every believer, church, and pastor should be, "I will obey God no matter what happens to me." One does not need a lawyer to do that.