



THE 501(c)(3) INCORPORATED CHURCH©

“DOWN AND DIRTY”

by Barbara Ketay

O.K. Pastors, Evangelists, Missionaries, Deacons, Trustees, Elders...listen up! Let's stop all the hocus-pocus, the illusions, the scams, the fairy-tales and the out right lies regarding what the 501(c)(3) incorporated church is and is not.

For a change, let's deal with facts. For those of you who don't understand “facts”, in the legal arena facts are used and are supported by documented evidence which would be admissible in a legitimate court of law. Facts are not hyperbole!

THE DOWN side of the 501(c)(3) corporation:

- \*The creator of a **corporation** is the State;
- \*The State is the sole authority and sovereign head over the **corporation**;
- \*The **corporation** is subject to the laws of the State which limits its powers;
- \*The **corporation** has no constitutionally protected rights, except 14<sup>th</sup> Amendment;
- \*The **corporation** is an artificial person;
- \*The **corporation** submits to a State Charter declaring it is a creature of the State;
- \*The **corporation** is created for the benefit of the public;
- \*The **corporation** is a State franchise;
- \*The **corporation** is a privilege granted by the State.

The above statements are facts. They were not invented by this author in order to make a point. They were established by state/federal statutes, IRS Code and case law/precedents, if you will. They are still good law, never having been overturned/amended, therefore, they are still in full force and effect. In the landmark case Hale vs. Henkel, 201 U.S. 43 at 74 (1906), the U.S. Supreme Court stated the following regarding corporations:

“Upon the other hand, the corporation is a creature of the State. It is presumed to be incorporated for the benefit of the public. It receives certain special privileges and franchises, and holds them subject to the laws of the State and the limitations of its charter. Its powers are limited by law. It can make no contract not authorized by its charter. Its rights to act as a corporation are only preserved to it so long as it obeys the laws of its creation.”

Continuing with Hale vs. Henkel, 201 U.S. 74-75 (1906) the Court also stated regarding corporations:

“There is a clear distinction in this particular between an individual and a corporation and that the latter has no right to refuse to submit its books and papers for examination at the suit of the State. While an individual may lawfully refuse to answer incriminating questions unless protected by an immunity statute, it does not follow that a corporation vested with certain privileges and franchises may refuse to show its hand when charged with an abuse of such privileges.”

**Do you get it? Can you see the trap? A 501(c)(3) corporation, being an artificial person, is not considered a person under the First Amendment to the United States Constitution (religious liberty clause) or under the Fifth Amendment to the United States Constitution (protection against self-incrimination clause). Therefore, an incorporated church has NO First or Fifth Amendment rights.**

In the case Johnson vs. Goodyear, 127 Cal.4 (1899):

“A corporation, being an artificial person, only has rights within the meaning of the due process and equal protection clauses of the Fourteenth Amendment to the United States Constitution and similar provisions of State constitutions and within the meaning of state statutes.”

**THE DIRTY** side of a 501(c)(3) corporation:

- \*The **501(c)(3)corporation** may exist in perpetuity;
- \*The **501(c)(3)corporation** is required by law to serve the State;
- \*The **501(c)(3)corporation** must support the government agenda, i.e. all public policy;
- \*The **501(c)(3)corporation** is not really tax exempt, since it pays Social Security taxes;
- \*The **501(c)(3)corporation** allegedly has limited liability protection;
- \*The **501(c)(3)corporation** is just considered another business;
- \*The **501(c)(3)corporation** can hold real estate;
- \*The **501(c)(3)corporation** can sue and be sued;
- \*The **501(c)(3)corporation** members do not own any of the assets;
- \*The **501(c)(3)corporation** is governed by a Board of Directors;

\*To dissolve the **501(c)(3)corporation**, you must first give all your assets (if you have any) to another **501(c)(3)corporation**. If you do not do this the State will take your assets and distribute them for you to other tax-exempt **501(c)(3)corporations**.

You know the statement, “...there is nothing new under the sun.” Well this is certainly true about corporations. The corporation as we know it today was perfected by the Romans around 250 B.C. It had all the legal attributes that we know today. These are called legal maximums, which all originated with Rome, and survive to this day as governing legal dictum. Remember the Romans were pagans and they controlled every facet of their society, including its legal system.

As I am sure you will remember, in the Roman Empire, there were no individual or personal liberties. The only benefits and privileges you received were State-sanctioned. The great and mighty supreme authority over everything was the State. In all matters, nothing in Rome, and/or their provinces, could be done without the State’s license and permission. Incorporation became mandatory by 6 A.D. for all “spontaneous collectivities of persons.”

Rome literally had hundreds of deities which they permitted to be worshipped. The key word here is “permitted”. The Lord’s church was not only persecuted because of who they worshipped, they were persecuted because of their refusal to seek permission from the State by becoming incorporated. The Lord’s church was considered illicit because of this refusal. Sounds like what we have today, does it not?

### **THE DOWN AND DIRTY SIDE OF THE 501(c)(3) INCORPORATED CHURCH**

This section is specifically for the Pastors who masquerade their 501(c)(3) corporations as a church; who continually allow the church to be demeaned as an underling, a subordinate, and a dependent of the State. It’s for Pastors who have bowed and crawled to Caesar to seek the almighty mythical tax-exemption. It’s for Pastors who choose Caesar’s favor over obedience to God. And, sadly it’s for Pastors who should be able to grasp this simple Biblical doctrine, or, are just plain stupid, or, worse yet, they think they are smarter than the Lord... this section is for you!

\*The **501(c)(3) incorporated church** has no 1<sup>st</sup> Amendment or 5<sup>th</sup> Amendment rights as provided by the United States Constitution because your corporation is an artificial person; the corporation only has due process and equal protection under the 14<sup>th</sup> Amendment to the United States Constitution and similar provisions of State constitutions and within the meaning of state statutes;

\*The **501(c)(3) incorporated church** must adhere to all public policy which restricts the Pastor to preaching politically correct sermons which do not assault anyone’s dignity or self-esteem. This means no speaking out about the character of political candidates, abortion, sodomy, homosexuals, the government, the war, sin, and no propaganda which equals the spreading of doctrine, which would definitely include the gospel. Oh! I know you’re saying “nobody tells me what to preach”. Really! Then obviously you are not aware that in 1954 Lyndon Baines Johnson, a real unethical low-life, was sick and tired of pastors and congregations wielding influence over voters. He declared it was time that the most powerful public forum, the church, be silenced. He proposed that in exchange for “tax-exempt status” the church would have to agree to keep silent on matters which the government considered verboten. If they did not cooperate there would be no tax amnesty for the transgressors. The rest is history.

\*The **501(c)(3) incorporated church** is just another business under Federal and State Statutes and regulations and to the IRS. You have placed the Lord's church in the same category with immoral, wicked and despicable groups and organizations, i.e., Planned Parenthood, atheists, witches, Satanists, pornographers, pedophiles, and hundreds of other organizations all seeking legitimacy from a 501(c)(3) corporation as a way to raise tax-deductible money for their perverted activities;

\*The **501(c)(3) incorporated church** properties are held in trust for the public and such public purposes;

\*The **501(c)(3) incorporated church** powers and activities are defined and limited by Federal Statutes and by the regulations of the Internal Revenue Service Commissioner, and are in total submission to the State and Federal authorities;

\*The **501(c)(3) incorporated church** is considered to be perpetual, and cannot be dissolved or unincorporated unless and until all assets are merged into another "tax-exempt 501(c)(3) corporation or trust";

\*The **501(c)(3) incorporated church** has agreed to allow the Internal Revenue Service to be the final arbitrator and authority of what is and is not a church; to certify religion and to state who we can worship, what we can or cannot believe, and who we can give our tithes to. It's a sad commentary about the church of our day when the church feels compelled to go to sinners to seek legitimacy;

\*The **501(c)(3) incorporated church** can now sue and be sued. Incorporation does little or nothing in the way of actually protecting the church. The legal truth is that a church cannot be sued and brought into court *until* it incorporates, because then it becomes a legal entity. Prior to incorporation, a church "is not an entity recognized in law." If the court cannot legally recognize it, it cannot be sued. A church is not subject to the jurisdiction of any court. However, when a church incorporates it most certainly may be sued. Incorporation becomes *the* nexus of government jurisdiction over the incorporated church. Until the church incorporated it was completely outside the purview and jurisdiction of the civil government. This is a critical legal truth that seldom, if ever, will be discussed with you by your attorney.

\*The **501(c)(3) incorporated church** establishes with the government an "unholy alliance". The church and the corporation are each distinct, separate and mutually exclusive entities. "...Therefore when the church incorporates the church does not merge with the corporation." **Sierraville Community Church vs. McKenzie**, 240 P.2<sup>nd</sup> 663 (1952). A symbiotic relationship is established wherein an incorporated church promotes the work of the church through the corporation, and the public interest, the work of the corporation and the State, are promoted through the incorporated church. This "unholy alliance" has resulted in the incorporated church being assimilated into promoting the philosophies and vain deceits after the traditions of man and the world, as enforced by civil government.

\*The **501(c)(3) incorporated church** has said that God is not sovereign over His Church. He has no place of honor. The church is the institution ordained and established by Jesus Christ Himself, and, Christ has never delegated His authority to the any civil jurisdiction to rule in the affairs of His church. The **501(c)(3) incorporated church** publicly declares that Jesus Christ is no longer competent to govern, protect and provide for His own church;

The Lord's church has allowed itself to be emasculated by the United States government's so called favors and privileges. It is too apathetic, intimidated and fearful to understand it was already guaranteed, by the First Amendment to the United States Constitution, all rights, freedoms, liberties and protections. The courts have always recognized, "...a church is not an entity recognized in law", therefore they have no jurisdiction over the church. How is it then that the Lord's church can't get this...they automatically commit spiritual suicide by voluntarily giving jurisdiction to the State by incorporating.

How is it that the Lord's church cannot grasp that the First Amendment was an act of God's wisdom and providence in order to safeguard His church and maintain its independence from the State? The First Amendment is the highest form of real protection ever known in the history of the church:

**“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.”**

Where are the fearless Pastors who delivered potent “fire and brimstone” sermons against sin in all its forms? Where are the Pastors who spoke valiantly, without fear of retribution, against a corrupt government, sin, society's condition, voter issues, and any and all forms of injustice? Where are the Pastors who care more about honoring God than being popular? Most Pastors today would rather sell their souls, enjoy sin for a season, and not worry about the coming Judgment Day, than ruffle any government feathers and thereby risk losing their “precious and sacred” **501(c)(3) incorporated** status. “Let him that thinketh he standeth take heed lest he fall.” I Corinthians 10:12: and, “the fear of man bringeth a snare.” Proverbs 29:25.

Have any of you Pastors bothered to think about what impact your “running scared and spirit of fear attitude” has on the world? What kind of testimony is it to the unbeliever when the church incorporates out of a spirit of fear? Sadly, the issue of our testimony is seldom ever considered when making this monumental decision. But you can be sure of one thing, it is something that many others will think about when presented with the gospel. How about this scenario, “O.K. the Pastor just said that Jesus not only saves my soul, but He will be my Savior in every area of my life. He's my Provider, my Protector, He's my Everything. Well, if He's such a great Protector, why then did this church have to go to the State for protection through incorporation? Obviously the church must not think very much of Jesus' ability to protect them. No, I don't think I'm interested in the salvation this Jesus offers.”

American's have always looked to the Bible and to the Pastors for moral direction. The world has long recognized the church in America as the most common and most influential institution in American history. It is for sure that our Founding Fathers, who fought to establish this Country, held the uncompromising knowledge that the church was not subservient or subordinate to any king, parliament, president or any other civil government body.

“A more certain way to attack religion is by *favor*, by the comforts of life, by the hope of wealth; not by what reminds one of it, but by what makes one forget it: not by what makes one indignant, but by what makes men *lukewarm*, when other passions act on our souls, and those which religion inspires are *silent*. In the matter of changing religion, **State favors** are stronger than penalties.”

*The Spirit of the Laws, Baron de Montesquieu (1748)*

Well, were truer words ever spoken...the acceptance of State favors have had disastrous consequences on the churches in America. The church is effectively silenced, she is gagged, and has become ineffective. Should you doubt, just take a look at the spiritual and moral bankruptcy of our beloved America. I believe the Pastors will be held responsible and accountable to God for allowing His church to become nothing more than “an arm of Rome”, and for fearing to take an undaunted stand for the fullness of truth.

God will not let spiritual treason go unpunished. It is not the way that “seems right” but the way that “is right” and in full harmony with God’s word. Compliance is compromise.

The **501(c)(3) incorporated church** has allowed an “unholy alliance” to be established between the Lord’s church and the State. “Ye cannot drink the Lord’s cup and the cup of devils,” I Corinthians 10:21. Satan, who “blinds the mind” and “transforms himself into an angel of light...,” has sucked the preachers into his trap of incorporation.

In conclusion, God has honored His church above all others with great power and authority. Now we must come out and be ye separate, and above all honor Him with all our love, our praise and our absolute obedience, for “...to obey is better than sacrifice.” I Samuel 15:22. We must offer our lives as a living sacrifice to Him. We must deny and revoke the “incorporated church” and return and restore the Lord’s church to its rightful owner and Sovereign Head, the Lord Jesus Christ. “...let God be true and every man a liar.” Romans 3:4. “...and ye shall know the truth and the truth shall make you free.” John 8:32.

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