

Ministry and the 501c3 Application Gag

Many in ministry use the **501c3 application** to seek tax-exempt status to function as churches. However, when you ask them what those numbers and letter mean...they are not so sure.

(Click on the tabs below to open a panel. Reclick to close to minimize scrolling.)

What does 501(c)(3) actually mean?

The 501c3 application form outlines a statute written by Congress.

Written fully it would be 26 USC 501(c)(3). Which is shorthand for Title 26 of the United States Code Section 501 paragraph c subparagraph 3.

Title 26 is commonly referred to as the Internal Revenue **Code**.

Notice that it doesn't say Internal Revenue **Law**.

Congress passes **laws**...not **codes**...and in no particular order. And so, a separate office in the Congress organizes all of the public laws passed by Congress into 50 organized code books, called Titles, covering different areas of law (e.g. Banking, the Judiciary, etc.) with appropriate chapter and paragraph headings to organize things.

And because there is room for error when people dabble with the laws passed by Congress, and form them into organized bodies of statutes, and refer to them on the **IRS 501c3 form**, the language of the actual laws passed always controls what the law is...the language of the Code does not.

Some of the volumes of coded laws organized under a Title are enacted into positive law...which means that the federal courts may **presume** that the codified statutes are error free renditions of the actual laws passed by Congress...and may be used as evidence of those laws.

Codes enacted into positive law have implementing regulations written by the executive branch describing how the public is to comply with the laws. Those regulations are published in the *Federal Register* so that people can know what the law requires of them. **The regulations can not alter the statute in any way.**

Other codified statutes are not enacted into positive law and are private law for officers and employees of the federal government. **Title 26 of the US Code Section 501c3 is not enacted positive law.** It is only *prima facie*...that is, presumed... evidence of what the law actually is. Presumptions stand as evidence only until they are challenged.

Accordingly, a person or an organization must file a 501c3 application... whereby they give their consent to be governed by private...unpublished...statutes like Title 26. (For most ordinary people the IRS application ...giving their consent to be subject to private law...is the IRS Form 1040.)

(On the other hand, no one has to file an application seeking permission to be subject to the jurisdiction of criminal laws against capital murder.)

What happens when a church submits a tax-exempt application?

Effects of seeking government jurisdiction

When an organization...such as a church...files an IRS **501c3 application** it is giving its consent to be governed by all applicable statutes and **501c3 rules** pertaining to Title 26 of the US Code.

A church which has filed a 501c3 application has agreed to forego its Constitutional right to practice religion without government interference. In effect **the church disestablishes its religious nature**, with Jesus Christ as its head...and becomes instead a secular agency of government policy ...against which the church will not be able to speak...and to which it will consent by silence.

The 501c3 church can only operate under the 'color' of religion...and such ministries are roundly condemned by Jesus...

**"Not everyone who says to me,
'Lord', 'Lord' will enter the kingdom of heaven,
but only the one who does the will of my father in heaven.
Many will say to me on that day, 'Lord, Lord,
did we not prophesy in your name?
Did we not drive out demons in your name?
Did we not do mighty deeds in your name?'
Then I will declare to them solemnly,
'I never knew you.
Depart from me you evildoers."**

(Mt 7-21ff)

A church that has built boundaries around itself by 501c3 rules has consented to diminish God's law in favor of private civil law. For example, by agreeing not to speak out and campaign against morally corrupt politicians. They do this in order to 'enjoy' an exemption from taxes to which they were immune in the first place...according to the Constitution and the IRS (as you will read below).

A church consenting to government censorship through a **501c3 application** makes it abundantly clear that it tries to serve two masters. But that is a contradiction...and contradictions are always false and never lead to truth.

You cannot serve God and mammon...two masters. Scrupulously following **501c3 rules** ministers freely consent not to speak God's sometimes politically inconvenient truth when they've agreed to censor themselves for an artificial, unneeded financial perk.

The IRS is not to blame when conflicts between church doctrine and 26 USC arise...because in accordance with the Constitution **the IRS warns churches that they do not have to seek IRS jurisdiction** (see below).

So, churches which have **consented to silence themselves** in their 501c3 application cannot complain of injury to their constitutional rights (which they have agreed not to exercise) when they must comply with IRS 501c3 rules. This could involve such matters as having to hire homosexual teachers for their schools...or mandating abortions on demand in catholic hospitals...or other federal codes and policies.

And the federal courts routinely uphold the IRS against churches who have filed a 501c3 application and then complain of infringement on their constitutional rights. And the courts are right to do so...because it is a maxim of law that...

One who consents cannot complain of injury.

Many ministers **believe** they must by law seek IRS exemption from federal taxes...even though in its various publications the IRS disagrees with that unfounded belief. Such ministers **believe** their legitimacy derives from such government approval...and not from God.

However...to exchange the headship of Christ for unneeded state 'favors' is to willingly declare your ministry is NOT a church. Making it a privileged government entity...with its ability to speak God's whole truth shut down...is to voluntarily disestablish it as a church because it must operate and represent private civil law...not God's law. **God is not a subject of the federal government.**

So...let's see if the 501c3 church's **belief** that it must operate according to government rules has any foundation in law...

Does the IRS require churches to seek tax exemption?

The short answer is "No, it does not". Because it cannot grant an exemption to its requirements unless an organization first seeks to be subject to and governed by its requirements under IRS 501c3 rules. That's just logical.

In fact, the IRS makes it clear in its own publication #1828 *Tax guide for Churches and Religious Organizations* on page 3 that "churches need not apply". Here's what it says... (pay close attention to the language...)

Recognition of Tax Exempt Status

(Notice that the IRS "recognizes" but makes no claim to "confer" tax exempt status. As Aristotle has made clear...the words are important. Recognition implies the preexistence of some condition [such as tax immunity]. Confer means to create some condition. The words "recognition" and "confer" cannot be synonymous because they contradict each other.)

Automatic Exemption for Churches...

("Automatic" means exemption was not "conferred" by the IRS.)

Their publication says...

"Although there is no requirement to do so, many [which means not all] churches seek recognition of tax-exempt status from the IRS."

Most people believe that the IRS **confers** the exemption. But the IRS says plainly that churches need have nothing at all to do with the IRS.

If you don't read that slowly and carefully you will miss the important Constitutional point.

"**...there is no requirement to do so**"... is an understatement. The Constitution actually prohibits the federal government from requiring anything of churches...unless churches ask for government control.

"**...many churches seek recognition**" from the IRS that they are immune to taxation. (Other private and public organizations...such as Wal-Mart... and state governments... also recognize a church's tax immunity.)

The IRS does not **confer** immunity to taxation on churches...it only **acknowledges** or using its own word "recognizes" such immunity.

The Constitution secures church immunity from taxation.

When church people comply with IRS 501c3 rules...to which they have consented by a 501c3 application for IRS jurisdiction...**in order not to lose their tax-exempt status**... they've got it quite wrong...because they cannot lose that status.

If a church broke **IRS 501c3 application** regulations, the church still would be tax exempt under the Constitution even after the IRS withdrew its formal **recognition** of the church's tax-exempt status...which the IRS says above is not needed in the first place.

The IRS cannot withdraw a church's immunity to taxation because it did not...could not...confer such immunity in the first place. And the IRS...so secretive in many other ways...makes no secret of that fact.

The **501c3 application** is an example of the churches crossing boundaries **seeking and consenting to the jurisdiction of and regulation by the federal government**. And, of course, what the government silences under 501c3 is political speech. Such jurisdiction and regulation is contrary to God's revealed word and God's law.

For example, because homosexual marriage has become politicized... criticizing it...or criticizing politicians in favor of it...from the pulpit could be considered at one extreme as church involvement in politics (an IRS 501c3 no-no) or at the other extreme as 'hate speech'.

Why do priests and religious ministers pay taxes?

Basically from the same traditional ignorance of the Constitution and the tax laws that characterizes much of the American population...and which unforgivably includes lawyers and CPAs who should know better...and who make very good livings off that ignorance.

In the Internal Revenue Code, Congress defined the term "wages" and in plain and simple English excluded the remuneration of ministers from taxation (because it had to according to the Constitution).

26 USC 3201(a)(9) Definitions. Wages.

For purposes of this chapter, the term "wages" means all remuneration...for services performed by an employee for his employer...except that such term shall NOT include remuneration paid—

(9) for services performed by a duly ordained, commissioned, or licensed minister of a church in the exercise of his ministry or by a member of a religious order in the exercise of duties required by such order;

Never believe anything anyone tells you about taxation...and that includes the government. So read it for yourself here at [26 USC 3401\(a\)\(9\)](#).

If you would like to read a short history of why churches were only relatively recently added to the list of exempt organizations in 26 USC 501(c)(3)...at the instigation of Lyndon Johnson... (it was essentially to silence the churches **with their consent**) you can go from the 501c3 application to [501\(c\)\(3\) facts](#).

Also you can download a FREE training course to give to your pastor... "[What Pastors Need To Know](#)" ...about lawfully reclaiming their constitutional right to political speech from the pulpit while remaining immune to taxation.

Follow the links in that document to verify everything for yourself about how a 501c3 application prevents witnessing to God's word and what to do about it.

This is important to do because most people operate from "traditions" and unverified beliefs about the IRS 501c3 application and its rules. These traditional beliefs are exactly opposite to what the law **and the IRS**...actually say about churches and taxation.

Traditions...beliefs...opinions...and presumptions don't matter. The law matters...and only the law matters. The U.S. Congress and the IRS say plainly that churches are immune to federal income tax unless the churches seek to be governed by the Internal Revenue Code via the 501c3 application

And can the law represented on the 501c3 application silence God's law? The IRS says not without the minister's consent. And can a ministry be a true church when it agrees not to speak God's law? Not according to the gospel of Matthew (7:21 ff).