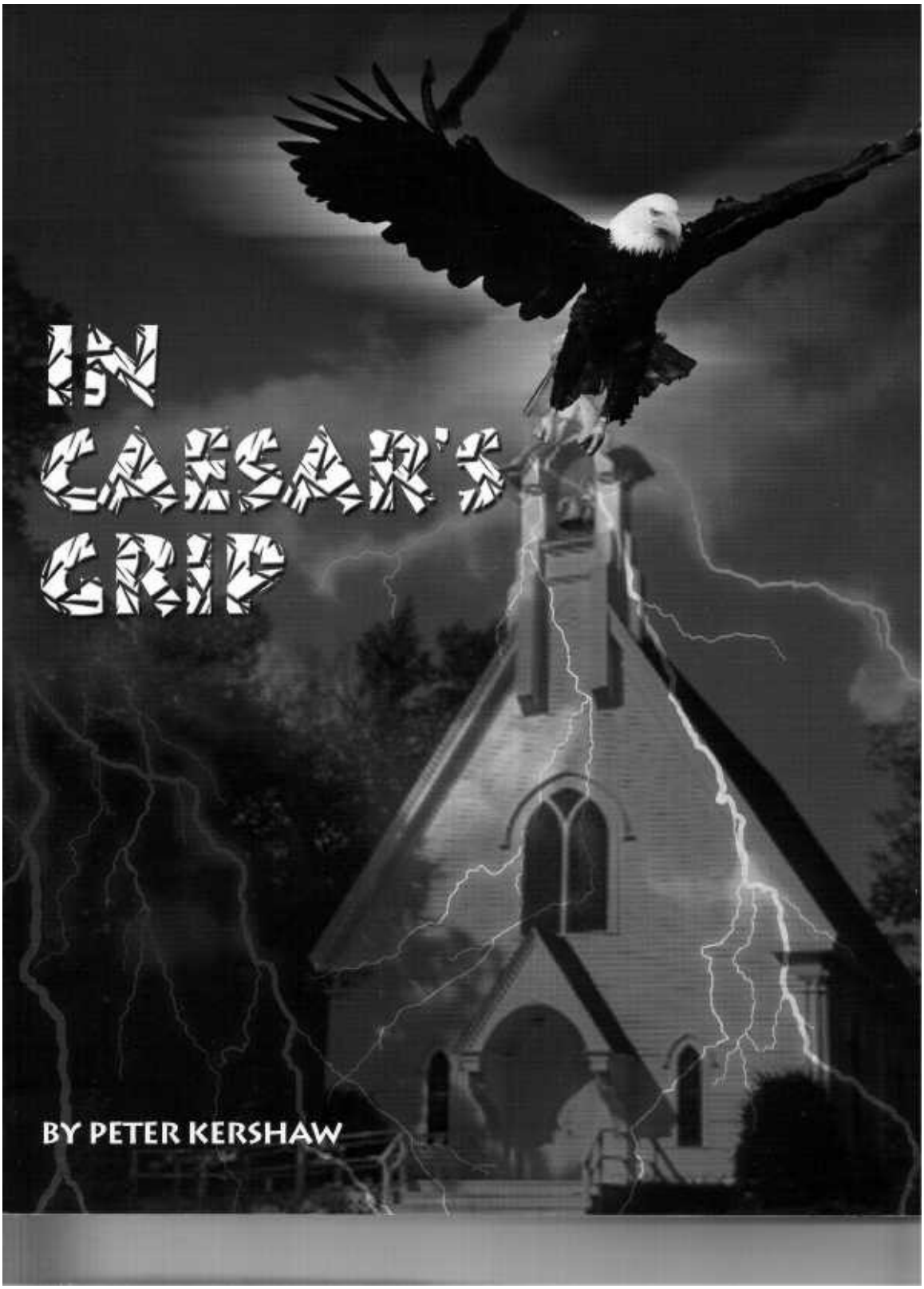

My pet project for 2006

In Caesar's Grip, 1st Edition
(Formerly known as "Sanctuary of Silence")

Heal Our Land Ministries
Branson, Missouri

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"There is not a shadow of right in the general government to intermeddle with religion.

"This subject is, for the honor of America, perfectly free and unshackled. The government has no jurisdiction over it."

James Madison

FORWARD: BY: CONGRESSMAN GEORGE HANSEN, HOWARD PHILLIPS

In 1979, while a member of the V.S. House of Representatives, I wrote a book entitled, To Harass Our People; the IRS and Government Abuse of Power. For obvious reasons, I made few friends with the IRS and their control-minded allies in other federal agencies. My book, related pressures in congressional hearings, and various news exposes, like CBS 60 Minutes, created a major public confrontation. As a result, I, and other members of Congress, were specifically targeted by the IRS. In 1984 a special section was added to my book, Assault On Religion. But since that time government tyranny against the American people, and particularly religious· people, has rolled on relentlessly. Things have also gotten worse for the churches of America.

In Caesar's Grip chronicles the immense leadership role the clergy exercised in America's early history. Without them its doubtful America would have ever declared independency. Yet today much of the clergy have, through financial inducement and corporate entanglements, declared their dependency and loyalty to a government that's even more intrusive and treacherous than were King George III and the British Parliament. Though this is certainly not the clergy's intent, in operation of the law, that's precisely what's happened.

As Edmund Burke put it, "The only thing necessary for the triumph of evil is for good men to do nothing." Without recognizing the consequences of their actions, most of the clergy have acquiesced to the government, by state incorporation and the 501(c)3, permitting their churches to be legally relegated to a place where they and their congregations can "do nothing" but mind their government masters.

It's impossible to have religious freedom in any nation where churches are licensed to the government. In this book Mr. Kershaw exposes the root cause problems of rampant and

unhindered immorality, government tyranny and corruption, and the inability of the State-licensed church to offer any real hope for combating these devastating societal problems. For the first time in any book I am aware of, the author offers a credible and absolutely indispensable solution for restoring what is the most important of all our rights-freedom of religion, and its vital partner, freedom of speech. In Caesar's Grip is indispensable. Every concerned religious and freedom-loving American needs to read this tremendous book.

George Hansen
Member of Congress (ret.)

Peter Kershaw correctly discerns that there is a direct corresponding relationship between the decline of Christian influence in American society and the readiness of too many Christian leaders to choose the sovereignty of civil government over the sovereignty of God.

Jurisdictionally, Christian faith and duty have all too frequently been subordinated to the will of the state, even though the state has long since ceased to serve as God's ministry of justice. All too often, civil government has been a terror to the righteous, and a comfort to evildoers.

Jesus Christ is the Lord of all realms, including church, state, and family. If we let the state put Christ under its authority, we cannot be fully obedient to Him. We ought not unquestioningly serve civil authorities when they are unfaithful to the Supreme lawgiver.
The war for American independence was a rebellion against unjust authority and a crusade for Christian liberty. It was not simply about taxes. It was about authority and jurisdiction, all matters that pertain to liberty of conscience and freedom under God.

The First Amendment, in asserting that “Congress shall make no law respecting an establishment of religion”, was consistent with the prevailing belief that no distant power, whether Parliament, the King of England, or the Congress of the United States should have any authority whatsoever over religious observances. Jefferson consistently asserted that, “To compel a man to furnish funds for the propagation of ideas he disbelieves and abhors is sinful and tyrannical.”

Lyndon Johnson, as a U.S. Senator, sponsored that portion of the Internal Revenue Code, Section 501(c)3, which mandated that organizations placed in the 501(c)3 category must not “participate in or intervene in, including the publishing or distributing of statements, any political campaign on behalf of or in opposition to any candidate for public office”. In thus limiting the liberty of churches that seek 501(c)3 status, Johnson was taking a position selectively opposite that which he later employed as President.

Indeed, in LBJ's “Great Society” it was not merely a matter of whether churches “propagandizing” in favor of Christianity would be declared tax exempt. On the contrary, billions of dollars in Federal subsidies have been distributed to many organizations that propagate anti-Christian principles and policies, from sodomy and abortion, to other assaults on rights of liberty and property. They were called community action agencies; legal services projects, Emergency Food and Medical Services Centers. They included Planned Parenthood, the ACLU, the National Lawyers Guild, union organizations, homosexual groups, and many more.

How ironic that Christian churches acquiring 501(c)3 recognition have wound up having fewer statutory and administrative freedoms than advocates of humanist, heathen, and pagan dogmas subsidized by the American taxpayer.

There is much valuable information in Peter Kershaw's In Caesar's Grip, not least of all, in his well-documented review of the ideas and actions that led up to the War for Independence and the creation of our Federal republic. The philosopher, George Santayana, has pointed out that “he who forgets the past is condemned to repeat it.” There is much in America's past that would be worth repeating, but first we must remember it.
I am grateful to Peter Kershaw for his considerable labors in documenting practical as well as principled arguments for adhering, without compromise, to the reality that God is sovereign.

Howard Phillips, President-The Conservative Caucus Constitution Party-U.S. Presidential Candidate

Having worked for the IRS for some twenty years, I can attest to the validity of everything Mr. Kershaw brings out in this book, regarding the applicability (or lack thereof) of the Internal Revenue Code to churches and ministries. The IRS has never required churches to seek a tax-exempt status. The IRS' position has always been that churches are “automatically tax-exempt” and tax-deductible, without ever having to apply for 501(c)(3) recognition. Nevertheless, many thousands of churches have submitted Form 1023 to the IRS for the “privilege” of being something that even the IRS acknowledges they already have.

I am not the only IRS employee who's wondered why churches go to the government and seek permission to be exempted from a tax they didn't owe to begin with, and to seek a tax-deductible status that they've always had anyway. Many of us have marveled at how church leaders want to be regulated and controlled by an agency of government that most Americans have prayed would just get out of their lives. Churches are in an amazingly unique position, but they don't seem to know or appreciate the implications of what it would mean to be free of government control.

No minister need fear doing what Mr. Kershaw advocates. The government will not penalize a church for opting out of its 501(c)(3) status, because there's no law that requires a church to be a 501(c)(3). Nor is this any kind of “tax protest” issue. I hope every church leader will read this book and seriously consider the ramifications of what happens to their church when they “render unto Caesar” what doesn't belong to Caesar.

Mr. Kershaw brings an entirely new and indispensable perspective to the “Church and State” problems that plague America today. If you value religious freedom, you need to read In Caesar's Grip.

Steve Nestor, IRS Sr. Revenue Officer (ret.) Tax Consultants Of Idaho

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INTRODUCTION: EXAMINING THE EVIDENCE

> The point is that the same humanist mentality that fueled the flames of authoritarianism in other countries is now burning in America. State authority is asserting itself increasingly over the church. It is the new tyranny.

The New Tyranny; the ominous threat of state authority over the Church, John Whitehead, p. 12

A devastating trend is occurring in America. Our nation is being steadily demolished from within. Our rights and freedoms are dwindling away. If the trend continues unabated, is there any question but that America, as a constitutional republic, will ultimately be destroyed? The piecemeal curtailment of our rights has become particularly pronounced just quite recently in our nation's history, especially so within the past fifty years. The encroachment has been so slow and gradual that most haven't even noticed the many rights they have lost. However, one need not look far to see the evidence.

The loss of rights and liberties in any civilization in world history has never occurred without a corresponding decline in national morality. But it is equally valid to say that the decline of national morality will always result in the loss of the people's rights. America is certainly no exception. The moral fabric of our nation is being ripped to shreds. It used to be that the discovery of personal deviancy, particularly where it concerned a public figure, would be cause for loud ridicule-what was called “a scandal”; but no longer. The heroes and celebrities of our pop culture-movie stars, television stars, rock stars, athletes, politicians, etc.-in many cases not only have reprehensible life styles, but they blatantly flaunt their depravity. They no longer fear the consequences of their immorality because, from their perspective, immorality has no consequences-the public still loves them. If there are none that rise up to publicly expose and humiliate the hedonist, does that not only serve to condone their conduct? To not oppose wickedness is to only welcome more of it.

This is not to say that it is only in recent times where we have had to struggle with issues of the carnal nature of man. Since the time of America's founding, there was never a generation in which immorality was completely unknown. In fact, we could say the same of all cultures and societies, going back to the fall of man in the garden. Marital unfaithfulness, sexual promiscuity, homosexuality, pedophilia, substance abuse, drunkenness, and even abortion, are not sins unique to our modern times. They have long been available to those who would classify such things as “the pleasures of life.” However, there was a time in American culture where the open practice of such debaucheries was essentially unheard of. Such things used to be the cause of great shame —they were kept “in the closet.” As such, their practice was, for the most part, unusual. Today these things are not only “out of the closet,” they are rapidly becoming the norm. Moreover, our government has declared many such practices “legal.”

Immorality is out of the closet and morality is being pushed into the closet. The moral are under attack as never before. As a result, many a Christian has been persecuted by the government for merely carrying out what their religious faith requires of them. As just one example, most Christian parents appreciate that it is their responsibility to, “Train up a child in the way he

should go" (Pr 22:6). There are also numerous scriptural references regarding the discipline of children and the use of corporal punishment (e.g. Pr 23: 13-14). However, spanking children nowadays has often resulted in charges of child abuse, children being abducted by state bureaucrats to be placed in godless "foster" homes, and the government's "termination of parental rights." In effect, our supercilious government tells us that we are "free" to have our religious beliefs; we're just not free to act on those beliefs. Prudence necessitates that one now spank their children "in the closet." Remarkably, most Americans somehow still believe that they have freedom of religion. It is just such ignorant and erroneous beliefs that bear responsibility for keeping America on the slippery slope to self-destruction, and precludes our departure from it.

> My people are destroyed for lack of knowledge: because thou hast rejected knowledge, I will also reject thee.
> Hosea 4:6

In other words, ignorance is no excuse! We cannot get away with blaming others for our lack of knowledge, and the resultant self-destruction. Nevertheless, far too many Christian leaders routinely point the accusatory finger at atheists, hedonists; secular-humanists and political liberals. It's time to quit blaming pagans for going out and achieving exactly what they said they would do. The greater fault lies with we Christians. Had the church stood her ground, it is doubtful that the committed heathen could have achieved such stunning victories. But how is the church to stand her ground when the very ground upon which the church today stands is a legal *shifting sand?* Without even recognizing what they have done, most churches have legally organized in such a way as to waive their rights, as well as the rights of their members. What this book will demonstrate is that freedom of religion, freedom of speech, and other God-given rights, were not stolen from us by the government, they were voluntarily surrendered.

To committed heathens, freedom of religion has come to mean freedom *from* religion. In such circles of power and spheres of influence, there is no system of values that is more hated and despised than Christianity. The First Amendment protects our freedom of religion, and in particular, it protects the Christian faith. For reasons discussed later, the First Amendment cannot be attacked by the *social change agents* without also, in the process, jeopardizing their own freedoms. Therefore, they have worked to bring the church out from under the legal protections of the First Amendment. Their strategies have been brilliant.

Churches in America were once established upon the rock of Jesus Christ. They were guaranteed freedom of religion and freedom of speech. They were free to not only promulgate the gospel of Christ, they were free to oppose government tyranny and societal immorality, and most did. But over the past fifty or so years, the majority of churches in America waived these important freedoms. They entered into highly restrictive contracts with the government, and thereby, "rendered unto Caesar" that which is Christ's alone. Under contracts regulated by state and federal statutes they, at law, ceased being churches and became "charitable tax-exempt religious organizations." Such "organizations" waive their unalienable and God-given rights, including those rights guaranteed by the Constitution, even the First Amendment.

The poor and ill-informed legal decisions church leaders make are invariably done in ignorance. But it would be naive to suppose that the vast majority of churches have found themselves in exactly the same predicament merely by coincidence. There has unquestionably been a specific and coordinated plan to bring the churches of America into Caesar's grip. The furtive agenda of various social engineers has been to seize control of the church and silence her. The mechanism through which that has been accomplished is the subject of this book.

In Caesar's Grip exposes the most cunning and diabolical con job ever perpetrated upon the churches of America. As a result, over 90% of all churches and parachurch ministries have been hornswoggled. Slick and polished attorneys and accountants are the parties most responsible. Tragically, the vast majority of the so-called “licensed professionals” that have aided and abetted in the con claim to be Christians themselves. Their sales pitch often includes, “The benefits outweigh the risks.” Few statements could better epitomize the post-modern onslaught of pragmatism, situational ethics and moral relativism, in our post-Christian America today.

Few have ever dared challenge the licensed professionals. After all, they're the "trained experts” aren't they? Yes, there is no question but that they are trained. But trained by whom? A Christian institution or a pagan one?

The one who first states a case seems right, until the other comes and cross-examines.
Proverbs 18:17

The licensed professionals were first on the scene to present their case. They thought they won their case by default because, apparently, no one showed up to challenge their position. This author now openly challenges the licensed professionals. In this book I cross-examine and challenge the evidence they have presented. As you will discover, their case is not only weak, it is wholly indefensible, both at law and theologically. Moreover, nothing in church history supports their claims, either.

The phenomenal success of their con was only made possible because of our ignorance of law and history. This book, therefore, relies in large measure upon law and history, as the chief means of countering the deception. As U.S. Supreme Court Justice, Oliver Wendell Holmes aptly put it, “Upon this point a page of history is worth a volume of logic” [256 US 345 at 349]. The enemies of the church have carefully studied and learned from the lessons of history. It's about time the church did so, as well. We have no one to blame but ourselves for the condition of the church.

The solution to our predicament is already well within our means. It begins with exposing the lies of con artists and charlatans. That's what this book does. Many have already told this author that reading this book is a “mind-blowing experience.” Just expect it to happen. However, with respect to providing a detailed step-by-step remedy, this book is only intended as a primer. If your convictions are stirred by this publication, and you wish to proceed to the next step, the author has prepared other publications, video tapes, seminars, and he is available to provide counsel, as your needs require.

Let us seek God for a renewed Reformation-a second Great Awakening, in our generation, and restore the church under her Sovereign Head, the Lord Jesus Christ. Let us render unto God what is God's. Let us break Caesar's Grip!

> Christ is the sole and exclusive Head of the Church, whether consideration as visible or invisible. His authority alone is to be acknowledged by the church, as her supreme law-giver ... Christ has not delegated His authority either to popes or princes; and though He is now in heaven as to His bodily presence, yet He needs no deputy to act for Him to the Church below ... daring encroachments have often been made upon this royal prerogative of Christ, both by ecclesiastical and civil powers.
>
> Exposition on the Westminster Confession, Robert Shaw, pp. 268-9

AN IMPORTANT NOTE To THE BUSY PASTOR & MINISTER

Everything contained herein is indispensable to your church or ministry. However, if your schedule precludes reading the entire book, the author recommends reading, at the very least, Chapter 4 "Christianity, Inc." and Chapter 5 "501c3 Religion". If even this is too much for you to digest, you may want to consider our videotape resources on page 143.

PURPOSE: PUBLICATION GOALS AND A WORD TO THE CRITICS

By reviewing many books in the course of a year and rendering their opinions, book critics provide a valuable service to the busy public. None of us are likely to ever find a book critic with whom we will always agree, anymore than are we likely to find an author with whom we will always agree. Some book critics are better than others; just as some authors are better than others. However, some book critics have the presumptuous, if not spiteful, habit of asserting a particular book should have had thus and such of a purpose. Since, from their perspective, the purpose, which they determined, was not achieved, the book missed the mark. This is a great fallacy of the book critic profession. When an author sets about to write a book on a given subject, it is entirely his own prerogative what his subject will be, the scope and nature of his research materials and reference works, the book's format, and what the purpose and objective of the book is. The author is free to solicit the input of others (including book critics), but is in no way obligated to do so.

Critics and reviewers often set themselves up as authorities on a plethora of subjects to which they ostensibly are eminently qualified. This too is often a fallacy. The reality is that reviewers, quite often, are only familiar at a very cursory level with the subjects that they review. The reviewer, however, shifts onus by asserting that an insufficiency of author credentials disqualifies him from having anything of merit to say on the subject, disregarding the fact that the reviewer himself may be much more deficient of the same credentials. Or the reviewer will completely ignore the substance and primary points of the book, and will instead focus on peripheral issues that he can more easily ridicule. Of course, we welcome positive reviews and

constructive criticism; but it would be naive to suppose that a book of this nature is likely to generate many of those. Rather, we fully anticipate it will provoke numerous *ad hominem* attacks and even outright censure.

In one case, a Christian journal gave space in two consecutive editions to the subject of church incorporation (which it evidently supports and encourages). This otherwise excellent monthly "Report" made numerous oblique references to the predecessor edition of this book (Sanctuary Of Silence), without ever specifically naming it or its author. Nor did it in any way address this author's assertions regarding the legal and theological problems associated with State incorporation of the church, and the tax-exempt 501c3 status. Instead of addressing the book's clear message, the critic surmised that this author's inability to read the Scriptures in their original tongues (Hebrew and Greek) disqualifies him from demonstrating how certain biblical passages have direct application to the State-incorporated church of today.

One is left to surmise that a great many theologians believe that only those who can study Scripture in the original tongues are qualified to expound upon it. But then attorneys will use the same reasoning regarding my formal training (or lack thereof) in law. Since I do not carry the title "JO", they would demean a paralegal's acumen of law in the same fashion as the theologian would demean my grasp of Scripture. Some of the most brilliant of theologians never had any seminary training. Likewise, some of the most brilliant and accomplished lawyers never had any formal legal education. They were self-taught. As an illustration of this, from the list that follows, can you name the law school dropout?

- Patrick Henry (1736-1799)
  One of the most eloquent and celebrated orators of American history. Virginia Representative to the Continental Congress. Two-term Virginia State Governor. Tried over a thousand cases before he was thirty one years old. Widely celebrated (particularly by the Baptists) as a champion and defender of religious liberty.
- John Jay (1745-1829)
  Diplomat; negotiated terms of peace with England in 1782. While on diplomatic missions abroad, he was, without his knowledge, nominated and elected Governor of New York. First Chief Justice of the U.S. Supreme Court.
- John Marshall (1755-1835)
  Secretary of State. Virginia Congressman. Fourth Chief Justice of the U.S. Supreme Court.
- William Wirt (1772-1834)
  Attorney General for Presidents James Monroe and John Quincy Adams.
- Roger Taney (1777-1864)
  Attorney General for President Andrew Jackson. Fifth Chief Justice, U.S. Supreme Court.
- Daniel Webster (1782-1852)
  Admitted to the Boston Bar in 1805. Became U.S. Representative at age 30. Served as Secretary of State for Presidents William Henry Harrison, John Tyler, and Millard Fillmore.
- Abraham Lincoln (1809-1865)
  Sixteenth President of the United States.
- Salmon Chase (1808-1873)

Appointed by Lincoln as Chief Justice, U.S. Supreme Court.

- Stephen Douglas (1813-1861)
  Became the youngest member of the House of Representatives in 1843. Ran for United States Senate in 1858 against Abraham Lincoln and won. Ran against Lincoln for President and lost. Gained prominence for his series of debates with Lincoln.
- Clarence Darrow (1857-1938)
  Arguably the most renowned attorney of the early-20th century.
- Robert Morley
  Chairman of the American Bar Association, 1953-1954.
- Strom Thurmond
  Elected South Carolina State Governor in 1948. Elected United States Senator in 1954 (older than dirt, but still going strong, as of this writing).

Can you guess which man is the law school dropout? It's actually a bit of a trick question. Clarence Darrow trained himself by studying law in libraries and by observation of trials in various courts. He took the Ohio Bar exam, passed, and was admitted to the Ohio Bar in 1878. He moved to Chicago in 1887, took the Illinois Bar exam, passed, and paid a five dollar fee to be admitted to the Illinois Bar. He studied law for one year at Chicago University law school, but dropped out. None of the other men ever attended law school at any time in their lives, but all were highly accomplished lawyers. Some would argue that at least several of them, certainly Patrick Henry, were absolutely brilliant in their legal strategies. Their knowledge of law did not come from a law school, it came from self-study. In fact, some of these men had no formal education of any kind, whatsoever, including Patrick Henry and Abraham Lincoln.

The real test of whether or not this author's assertions are well-reasoned and correct, or unreasonable and specious is: 1). Can (and have) the assertions of this publication been directly and cogently responded to and defeated? 2). Do my critics respond with substantive on-point debate, or are they merely engaging in subterfuge and avoidance of the fundamental theme of this book?

Most attorneys will continue in their disingenuous conduct, and this should tell you, the reader, something very important. The law student is often taught, “When you don't have a good defense, scream at the plaintiff.” Certain book critics do something quite similar, but their modus operandi is to simply change the subject to matters completely immaterial to the fundamental issue the author herein presents. Rather than permitting a book critic to tell you what the purpose of In Caesar's Grip should have been, I will tell you what it is, then leave it up to you to determine if it achieved the objective. This book is addressed to church and ministry leaders, pastors, elders, ministers, their members, financial contributors, and supporters. Its purpose is to:

1. Demonstrate that the church has been presented a very one-sided story, and has been misled by “licensed professionals” regarding the advisability of incorporation and the 501c3. We herein present the rest of the story.
2. Show that there are serious adverse legal and theological consequences to a church that incorporates and becomes a 501c3.
3. Admonish churches, after careful examination of the facts, and after seeking the counsel of the Lord and of one another, to sever their bonds with the civil

government by dissolving their corporations, terminating their IRS 501c3 status, and operating instead as free-churches and free-ministries under the Sovereignty of Christ alone.

4. Encourage new churches and ministries, as they are being formed, to avoid legal entanglements with the State by acceptance of government privileges and bene6ts, such as incorporation and the 501c3.
5. Show that there is considerable scriptural and historical support for these goals, but nothing in the way of scriptural or historical support for licensing the church to the State.
6. Show that America was established as a Constitutional Republic and a Christian Nation by unlicensed "nonconformist" preachers, opposed to the State-Church system. They came to America's shores to establish freedom of religion. There can be no true freedom of religion when the church is subordinated to the State by incorporation and the 501c3.
7. Restore the church in America under the exclusive jurisdiction and sovereignty of the Lord Jesus Christ, and in so doing, reclaim freedom of religion so that righteousness can once again prevail, and wickedness and tyranny be checked.

If after reading In Caesar's Grip you agree that we have met our goals, feel free to let us know. But more importantly, tell other Christians about it too. Oh, and if you're a book reviewer, try and avoid the subterfuge that so plagues your craft, and stay on-point with the substance of this book.

Lay critics too (not just professional book reviewers) can probably find reason to take umbrage with me, perhaps without even having to try very hard. The previous version of this book, Sanctuary Of Silence, taught me that the church is full of people who are prone to throw the baby out with the bath water. One pastor I know says he incinerated his set of John Calvin's Commentaries of the Bible (a rather costly burnt offering, indeed), simply because he found a passage over which he disagreed with Calvin. Those who believe their own grasp of theology to be perfect will inevitably prove themselves intolerant of the imperfections in others. Experience has shown me that it is often the small things over which offense is taken. Therefore, several things should be explained so that you might better appreciate the author's rationale in the format, and the use of various reference works (including the Bible), in this publication.

Firstly, the author has implemented an unconventional use of footnoting his references. Statistics show that traditional footnotes are read by fewer than 5% of all readers, and endnotes fewer still. The obvious reason for this is that to pause and refer to footnotes, or worse yet endnotes, significantly slows the reading process. Not only are the quotations in this publication important, so are their various sources. As such, citations are provided immediately following quotations. This is done to enhance the reading experience. The relatively few academicians who read this book could take offense at such uncouth practices, but for the other 95% of my readers, I trust you will find this helpful. However, since only about the same percentage ever bother to read the Forward of any book, they will miss this point and probably take offense anyway.

Secondly, the author is dubious of practically all modern Bible versions. This is not because of "fundamentalist King James only" doctrines, but is borne of historical understanding. The

Reformers universally shared a contempt for the centuries-old practice of scriptural revisionism at the hands of the Roman Church. John Wycliffe (1330-84), called "the morning star of the Reformation," William Tyndale (1492- I 536), and a raft of others, identified thousands of corruptions in Latin Bibles, largely as a result of Catholic reliance on manuscripts of Alexandrian (Egyptian) origin-in particular, Codex Vaticanus and Codex Sinaiticus. Such men invested years of their lives compiling, researching and comparing hundreds of undefiled Hebrew, and Greek manuscripts, known as "Textus Receptus" (received text). As a result, they published translations in English (and other languages), culminating in the Geneva Bible, and subsequently in the Authorized Version (1611), or what is now usually referred to as the King James Version.

Many Protestants today presume modern Bibles are essentially the same as the Authorized Version; but much more has been altered than merely replacing Elizabethan English with modern vernacular. In point of fact, as a result of "Westcott-Hort Textual Theory," the source documents relied upon for modern Bibles are often the very same documents the Reformers abominated-Roman Catholic texts. The Reformers literally gave their very lives to eradicate such textual corruptions from the church. The use of modern versions is, therefore, something that should be done only with exceeding caution.

We can also make similar claims of law dictionaries, historical commentaries, and virtually every other modern reference publication. The agenda of pagans is the revision of truth. Anytime they can influence the promulgation of written facts, we must anticipate a revisionist agenda. Law dictionaries are a fine example of the degree to which textual revisionism has pervaded society. The most common and oft quoted law dictionary is Black's Law Dictionary, 6th edition (1990, soon to be supplanted by the 7th edition of 1999). Henry Campbell Black did not author this modern edition. In fact, it is in many ways a radical departure from his original works, which he authored in 1891 and 1910. At the same time, we need not necessarily "throw the baby out with the bath water." Where a modern reference work, which is universally recognized and relied upon, gives a true and correct understanding of the law, where it agrees with an older pre-revisionist edition, and where its modern English may be more readily grasped than that of an older reference work, it may better serve our purposes to quote from the modern edition, rather than the older. A good example of this is the definition "church," quoted herein at page 70. Why quote from the "oldtimey" dictionary when the modern dictionary is still willing to render such an excellent definition?

Although we rely upon the authority of the King James, it is for a similar reason that we herein periodically (but only in a very few cases) quote the Bible from a modern version (particularly the New King James). If the modern version accurately reflects the received text (i.e. has not been corrupted by Westcott-Hort revisionism), it may better serve our purposes to use it rather than the Authorized Version. We assure you that this has been done with exceptional care, and only where a modern English rendition serves to better clarify the original intent, for those numerous readers who fall short in grasping the meaning of Elizabethan English. Granted, this approach will offend certain hard-line "King James only" fundamentalists, but my hope is that you will permit me this latitude so that I might more effectively communicate this message to those numerous readers who only comprehend modern English.

Thirdly, there are certain of my Christian brethren who will be offended by my regular use of the terms “Reformed” and “Protestant.” Certain Baptists, in particular, claim to be neither one. These would be a minority, as most Baptists have historically claimed, as do many today claim, to be Protestant. For those who do not, I understand and appreciate why you have made this distinction. However, I hope that you too, will not throw the baby out with the bath water. Anglicans and Episcopals too, could easily find things about this book that offend them. The Anglican Church became widely dreaded not only in Colonial America, but by millions of persecuted British, Scottish and Irish Christians as well. Thankfully, the tyrannies of Anglicanism, by collusion with corrupt monarchs, is today a distant memory.

Perhaps a few Catholics will read this book as well. Catholics especially are likely to be offended, particularly where it concerns our treatment of church history. I pull no punches regarding the overwhelming historical evidence that popish tyranny is responsible for the slaughter of millions of devout “nonconformist” Christians. Gratefully, such despotisms have become a thing of the past, and we trust will never recur. An ever increasing number of American Catholics, while certainly not of Reformed Faith, at least are beginning to reject many of the pagan teachings and practices of Rome, such as Mariolatry, infallibility of the pope, etc. We may have cause to rejoice, as there is reason to believe that at least some Roman Catholics are throwing off their idolatrous practices and coming to a genuine saving faith in Christ—*sola fide*. We know this is possible, as it happened to Martin Luther and many other of the Reformers. Regardless of your doctrinal views, this is a book that applies very broadly to all true Christian believers, with their various affiliations of sects and denominations (including all 147 varieties of Baptists).

Lastly, it's unlikely that you could read a book of this nature, which is admittedly “controversial,” and not find something to disagree with. As the old saying goes, “If you find two people that agree on everything, one of them isn't thinking.” You are free to reject those things that are merely the personal opinions of the author. It is unnecessary for you to embrace everything in this book in order to properly answer the overarching question: “Who is sovereign over the church, Jesus Christ or the State?” While most other assertions herein are important, your agreement with them is not essential for correctly answering that question. Little else in this book, other than the Sovereignty of Christ over His church, is as essential a doctrine to the Christian faith.

CHAPTER 1 THE FIRST AMENDMENT AND FREEDOM OF RELIGION

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 peaceable to assemble, and to petition the Government for a redress of grievances.

First Amendment, Constitution for the United States of America

CHAPTER 4 CHRISTIANITY, INC.

Bureaucratization is nothing new for the church. The hierarchy of the medieval church was a rationally organized administrative system modeled on that of the Roman Empire. The most obvious recent example of our success in spreading bureaucratic structures is the denomination... Watch their day-to-day operation, their hierarchical chains of authority, their external dealings, and what do you see-the "body of Christ" or a pale ecclesiastical version of a multinational corporation?

The Gravedigger File, Os Guinness, p. 153

The War for Independence terminated the sovereign reign of the British monarchy over the Anglican Church in America. In 1789, they adopted a new constitution and reorganized as the "Protestant Episcopal Church." Efforts were made to obtain an English Bishop in America by appointment of the king, but those efforts failed. Attention turned toward receiving federal sanction from the American Congress, through the act of incorporation. Inherent in the structure of Episcopal government of that day was the obligatory earthly sovereign. The Episcopal Church in America had no difficulty perceiving that the civil government was the sovereign of all corporations, and that it could function as king-a surrogate sovereign in the place of the King of England. In 1811 Congress ratified just such a bill, to incorporate the Episcopal Church in Alexandria, Virginia. When the bill was presented for President James Madison's signature, he

promptly vetoed it. He furnished a list of his objections, in a veto message, which in part included:

> Because the bill exceeds the rightful authority to which governments are limited by the essential distinction between civil and religious functions, and violates in particular the article of the Constitution of the United States which declares that 'Congress ~ make no law respecting a religious establishment.' The bill enacts into and establishes ~ law sundry rules and proceedings relative purely to the organization and polity of the church incorporated… This particular church, therefore, would so far be a religious establishment by law, a legal force and sanction being given to certain articles in its constitution and administration.
>
> Messages and Papers of the Presidents, vol. 1,pp. 474-5

James Madison had no difficulty with grasping the fact that the bill was wholly unconstitutional, although the majority in Congress evidently did not. With the Episcopal Church having already declared its intentions, the Virginia state legislature prevented any church from ever incorporating by amending their Constitution to preclude their doing so. To this very day, it is unlawful to incorporate a church in Virginia.

Madison is generally credited as having been the “chief architect” of the federal Constitution. His theological studies as a young man had impressed many of his contemporaries. He had grown up a Virginian in an era when religious persecution was commonplace. Although he had been a member and faithful attendee of the Anglican Church, he strongly opposed any form of government sanction of religion. Subsequent to his term as President, Madison wrote an essay on the evils of corporations, in general, their abuses in Europe and the importance of the states to not charter them in America. Contained within it is a section addressing “ecclesiastical corporations”:

> Ye States of America, which retain in your Constitutions or Codes, any aberration from the sacred principle of religious liberty, by giving to Caesar what belongs to' God, or joining together what God has put asunder, hasten to revise and purify your systems...
>
> “Detached Memoranda by James Madison (1817),” The Founder's Constitution, vol. 5, p. 103

A BRIEF HISTORY OF THE MODERN CORPORATION

In English history, it is evident that the use of the corporation was adopted from Rome.

The powers, capacities, and incapacities of corporations, under the English law, very much resemble those under the civil law; and it is evident, that the principles of law applicable to corporations under the former were borrowed chiefly from the Roman law.

Commentaries On American Law, James Kent, vol. 2, p. 217

The earliest use of corporations in England can be traced there by the expanding influence of the Roman Church. The fall of the Roman Empire did not in any way lessen that influence, nor did Rome's fall diminish the influence of her civil law. The Roman Church would ensure the promulgation of Roman civil law for many centuries.

> Such was the constitution and dominion of Christianity, when the fall of the Western Roman Empire and the Teutonic migrations cast upon its Western branch the burden of preserving Europe from anarchy. The burden had hardly been assumed when associations in the nature of corporations made their appearance as part of the structure of the Western Church. The corporations that emerged in the history of the Roman Catholic Church and its successor, the Church of England, were of there classes: (1) Convents, (2) Catholic Chapters, and (3) Colleges of Collegiate Churches.
>
> Corporations; Origin & Development, John Davis, vol. 1, p. 40

The earliest corporations formed in England were Roman Catholic monasteries. The monks and ecclesiastics who organized them were schooled in Roman canon law. Canon law is not to be confused with what Christians have long called the “sacred canons” -the sixty-six books canonized as the Bible. Roman canon law is, rather, deeply rooted not in Scripture, but in Roman civil law.

> One other avenue through which the Roman law reached the English law and undoubtedly modified it in both form and substance may be anticipated. The Canon law, the system of law built up by the Roman Catholic Church, was in most respects based on the Civil law of Rome and derived its methods and maxims from it. Each was permitted, on principle, to supplement the other in its application.
>
> Ibid, vol. 2, p. 235

Canon law embraced the Roman civil law entity, the corporation; but rather than the State being sovereign, the pope was sovereign over the corporation. For the most part, however, the pope only chartered ecclesiastical corporations.

During the Middle Ages, a broad diversity of corporations were formed for a variety of purposes, other than ecclesiastical. From their legal attributes, it is evident that they were direct legal descendants of the Roman corporation. Some were chartered by monarchs as profit ventures, and granted an exclusive mercantile privilege-a monopoly. But not all corporations established in this era were franchises of the crown. If they were not established as mercantile ventures, they could often be legally formed much as the unincorporated association is formed today-as an act of spontaneous mutual consent of its members. Provided they did not violate the laws of the land, they were legally recognized. These included “Educational,” and “Eleemosynary” corporations, such as universities, hospitals, orphanages, charities and guilds. The University of Oxford is an example. Since early English non-mercantile corporations were not chartered by a monarch or any civil magistrate, they did not come under direct government jurisdiction. However, this autonomy and self-determination did not last for long.

> What is clear, and important, is the preoccupation of the English King-state to bring these entities under its own control, and to propagate the doctrine that they could exist only by state creation. This, perhaps the first recorded struggle in the Anglo-Saxon world of corporations with a governmental organized society, set a pattern from which, as will appear, we have not yet escaped. Whether through fear of power which might challenge the state, or through desire to obtain revenue, or through the prehensile instinct which most governments have of seeking to determine the lines of social and economic development, the Tudor kings, and the Stuarts after them, vigorously insisted that there could be no corporations save by a royal grant.
>
> "Historical Inheritance of American Corporations," Adolf A. Berle, Jr., Cases and Materials on Corporations, pp. 1-2

The legal and historical basis for the form of incorporation that is used today in America is the result of our English heritage. The corporate entity is but a portion of the entire body of law inherited from England, upon which much of our legal system is based. For better or worse, the legal doctrine had long been established that all corporations are creatures of the State.

> By the time Blackstone came along, the doctrine was settled so far as he was concerned: "But, with us in England, the king's consent is absolutely necessary to the erection of any corporation, either impliedly or expressly given." (Thus, the Commentaries in 1766); and in 1780, during the American Revolution, Comyns states concisely that "A corporation is a Franchise created by the King." So stood the law when the United States was winning its independence; and in that state it was transmitted to the new republic. The Crown had won its fight with collectivities of spontaneous or private consensual origin; the state was master. Because the corporation was an instrument and an act of the state, it was regarded in the new country with a kind of fear almost precisely opposite to the fear which exists today... Then, erection of such enterprises was considered to be dangerous because they give too great power to government.
>
> Ibid., p. 2

After the War for Independence, the responsibility for chartering corporations fell to the state legislatures or to congress. The long history of corporate collusion with autocrats cast a pall over the entire notion of incorporating businesses. The public would simply not patronize a government franchise; this in spite of the fact that Americans were very proud of their republican form of government. Furthermore, the State-chartered corporation was not part of the common law, but rather originated in mercantile and Roman civil law. The lingering memories of the abuses of British mercantilism set many of the early Americans' teeth on edge, just to ponder the expansion of corporations in America. Mercantile law places considerable priority on avoiding personal responsibility, and this is the very basis of why businesses incorporate-owners and officers do not want to be held accountable for their actions. At the common law, there must be personal responsibility and accountability for injury or loss. This is precisely what American consumers demanded of their manufacturers and merchants-no ability to shirk responsibility behind a corporate veil. As such, most businesses operated as sole-proprietors or partnerships (or what was termed "copartnerships"), and prior to the time of the industrial revolution, the

incorporation of businesses was rare. The process was tedious and required a special act of the legislature, most of which were loath to endorse incorporation. So suspect was the act of incorporation, that businesses would resort to it only in those rare cases where it was not feasible to operate any other way. Certainly, it was unnecessary for a church to incorporate; and who would have seriously contemplated doing so?

The advent of the industrial revolution dramatically changed the landscape of business forever. Its huge factories and railroads created new demands for investment capital, as well as limiting restrictions and standardizing rules for interstate commerce. Without incorporating, railroads were relegated to operating as small, independent rail lines in each individual state. Their only option for raising capital was going to the bank, since they had no shares they could sell. Public attitudes would need to adapt in order to accept the necessary evils of progress. Soon enough, they did. State statutes were liberalized, starting with New Jersey just prior to the turn of the century, which earned it the title “mother of corporations.” Corporate statutes specified procedures for the creation, management and administration of corporations. Legislatures divested themselves of granting corporate charters and delegated the power to create corporations to the office of Secretary Of State. Rather than having to lobby their legislature, one could now simply fill out the necessary forms. But in many states the corporate statutes made no mention of churches being excluded.

> This was the age of... collectives, and, above all, vertically integrated corporations. Is it surprising that religious denominations, led by clergy and business elites accustomed to thinking in the organizational categories of their time, should reorganize themselves on lines parallel to the worlds of business and government?
>
> The Organizational Revolution, Craig Dykstra & James Judnut-Beumler, p. 315

> Thus, as the United States experienced industrialization and the consequent growing complexity of economic and cultural patterns, the denominations were affected by those same forces. They naturally, became what came to be termed “non-profit corporations,” subject to the limitations and problems of such organizations but reaping the benefits as well.
>
> The Organizational Revolution, Louis Weeks, p. 38

National denominations were the first to form “religious charitable corporations.” Over time their member local churches were also influenced to incorporate. Prior to the turn of the twentieth century, only a smattering of churches in various states even attempted to incorporate. Those that attempted were generally turned down, because the legislatures deemed it to be a blatant violation of the establishment clause of the First Amendment. Any church that sought State benefits was held suspect. Space (and the reader's interest level) does not afford us the opportunity to more thoroughly develop an entire history here; but suffice to say, the pendulum has now swung to the opposite extreme. Not only is business incorporation commonplace, but the incorporation of the church has become even far more commonplace than the incorporation of the for-profit business!

The vast majority of churches in America have erroneously presumed that they cannot function effectively without the sanction of civil government. The fault is not primarily that of the government, but of Christian attorneys. One of the most allegedly “well respected” and “highly regarded” of them has made the following assertion:

> A church can exist as either a corporation or an unincorporated association... In general, any church that is not a corporation is an unincorporated association.
>
> Pastor, Church & Law, Richard Hammar, p. 127 (1983)

Hammar's assertions raise some interesting questions: If a church is organized as neither a corporation nor an unincorporated association, does that mean that it cannot legally “exist”? How did churches organize prior to the turn of the century when incorporation of the church was rare? Were they all unincorporated associations? What about churches in Virginia, where church incorporation has never been permitted?

Hammar is promulgating the fallacies of his pagan law professors and the social change agents, not the clear intent of the First Amendment. The incorporation of church denominations was virtually unheard of in America prior to the turn of the century, and also very unusual for local church bodies prior to the 1940's. They organized as neither corporations or unincorporated associations. Hard as this may be for the modern attorney to grasp, they organized as c-h-u-r-c-h-e-s!

Here are several additional questions: Did non-incorporated churches back then function any less effectively than they do today? Were churches sued and entangled in a bureaucratic quagmire the way they commonly are today? Is society any better off as a result of churches incorporating? We shall demonstrate herein how church incorporation (and in the following chapter, the 501c3), or what we refer to as “church licensure,” is not only unnecessary, but has become the major impediment to the church's fulfillment of its biblically mandated obligations.

> Before proceeding further, we must face certain realities. “Churches” in the New Testament had no corporate charters. Any time a church goes to court as a corporation, that aspect of defense is purely legal-not Biblical.
>
> The Separation Of Church and Freedom, Kent Kelly, p. 130

It is this author's position that churches don't belong in court in the first place, particularly as a defendant. But with the popularity of State incorporation has come an exponential increase in the number of civil suits against churches. Attorneys tell us that incorporation “protects” the church. Oh, really? Then why are they being sued so often?

Millions of Christians in America are consciously participating and working to restore the purity of worship, and simplicity of structure the early church knew, prior to the time of Constantine. The early church, for many, while not a perfect example, is still our best historical standard of the effective and unadulterated outworking of the

Christian faith. The early church was an unlicensed church. The most significant advancement of the Gospel in the world today is also taking place through an unlicensed church-the church in China. The church in America must once again reject the Roman institution of State incorporation, if it ever hopes to renew her former glory.

> Whoever shall introduce into public affairs the principles of primitive Christianity will change the face of the world.
>
> Benjamin Franklin (1778), America 's God and Country, William]. Federer, p. 246

INCORPORATING THE CHURCH IS STATE ESTABLISHMENT OF RELIGION

> "The churches of America do not exist by the grace of the state; the churches of America are not mere citizens of the state. The churches of America exist apart; they have their own vantage point, their own authority. Religion is its own realm; it makes its own claims. We establish no religion in this country, nor will we ever."

Ronald Reagan, speech at Ecumenical Prayer Breakfast, Dallas, Texas (August 23, 1984), Public Papers of the Presidents

Would to God that Reagan's assertion was true; but it is not. There are an estimated 350,000 organized churches in America, and over 19,000 denominations. An estimated 90% of local churches, and 99% of all denominations, have been legally established by the government. By the incorporation of churches, government has become the great franchiser of religion.

The 'establishment of religion' clause of the First Amendment means at least this: Neither a state nor the federal government can set up a church. Neither can pass laws which aid one religion, aid all religions, or prefer one religion over another ... Neither a state nor the federal government can, openly or secretly, participate in the affairs of any religious organizations or groups and vice versa. In the words of Jefferson, the clause against establishment of religion by law was intended to erect 'a wall of separation between Church and State'.

Everson v, Board of Education, 330 US 1 at 15,16 (1947)

The First Amendment to the Constitution forbids government from establishing religion. Few have ever pondered how the establishment clause is violated when a state incorporates a church. Congress itself failed to recognize it in 1811, but James Madison, thankfully, did. So did the Virginia legislature when they amended their Constitution, banning the incorporation of churches. In order to more fully appreciate the legal ramifications of incorporating a church, let us analyze their respective legal definitions:

Church. In its 'most general sense, the religious society founded and established by Jesus Christ, to receive, preserve, and propagate His doctrines and ordinances.

Black's Law Dictionary, 6th Ed.

Corporation. An artificial person or legal entity created by or under the authority of the laws of a state. An association of persons created by statute as a legal entity.

Ibid.

Licensed professionals that incorporate churches use the terms “incorporated church” or “church corporation” to describe their cliental. But in analyzing and attempting to merge the definitions above, it should immediately raise legal and theological concerns for church leaders and members. When a church incorporates, who creates and establishes the church? Who is head of the church? Is the church reduced from the living body of Christ into an “artificial person”? If the church is placed “under the authority of the laws of the state,” will these laws interfere with the church being able to “preserve and propagate His doctrines and ordinances”?

This last question is really the crux of the problem with incorporation of any church: it subordinates the church to laws that apply to corporations; laws that are having a devastating impact upon the church. Moreover, corporations are not protected or guaranteed any rights by the Constitution. This is precisely why religious freedoms have eroded into a fading memory. The one institution that so valiantly championed freedom of religion has abandoned it, by coming out from under the legal protections of the First Amendment. The practice of incorporating churches has become so commonplace that many church leaders presume that the law somehow requires them to do so. However, there is no such law, nor is there any law which compels a church to organize as a “nonprofit charitable corporation” or an “unincorporated association.”

And where there is no law there is no transgression.
Romans 4:15

By incorporating the church, the government is given exactly what it wants-control. With that control they have intimidated and interfered with the church speaking out on moral issues. They have “legalized” that which is biblically unlawful and declared such issues to be matters of “public policy,” outside the purview of the incorporated church. Once the government ratifies statutes or renders court decisions that hold immoral deeds to be “legal,” such as abortion and sodomy, a creation of that government, like an incorporated church, is not permitted to openly declare otherwise. To do so would be a violation of its corporate contract. At law, and by consent of the parties to the contract, the government is absolutely correct in asserting such a position. King George would be green with envy over such bureaucratic cunning.

Incorporation is not a right. Under the law in America, incorporation has always been a State privilege. Use of this State privilege results in the church losing the legal status of being a “free church.” The incorporated church literally places itself in league with the civil government-it makes covenant with the State. Its new and diminished status at law is a “tax-exempt charitable religious organization,” or as the IRS and others would say, a “church organization” or a “religious organization.” The word “church” is thereby diminished to a mete adjective. The government no longer recognizes its legal status as a “church,” separate, sovereign and protected from the government by the Constitution, but as a “creature” and a “creation” of that

government. As its creation, that religious organization is fully accountable to its creator, comes under jurisdiction of its creator, and must comply with the demands of its creator.

While it is probable that the civil government has enticed the church to diminish her status by offering certain privileges and benefits, no government official has likely ever *forced* a church to incorporate. In fact, the First Amendment expressly forbids that government coerce a church to do what is contrary to its religious beliefs. It is, therefore, errant to point an accusatory finger at the government; the greater error is with the church. How did the co-opting of our churches occur? The government probed our front lines and identified the soft spot in our defenses: "Have we got a deal for you! Just look at all these terrific privileges and benefits!" They tickled the ears of the various church denominations, as well as the seminaries that train the ministers, who in turn encouraged local church bodies to also incorporate.

> For the time will come when they will not endure sound doctrine; but after their own lusts shall they heap to themselves teachers, having itching ears; And they shall turn away their ears from the truth, and shall be turned unto fables.
>
> 2 Timothy 4;3-4

The word "corporation" comes from the Latin corpus, which means "body." Christ is the head of the *corpus ecclesia*. However, Christ cannot be the head of a State incorporated church, because the head of all corporations in America is the civil government. Christ said to **"Render to Caesar the things that are Caesar's, and to God the things that are God's"** (Mark 12:17). Incorporating a church is an act of rendering unto Caesar, that which is exclusively Christ's:

> The eyes of your understanding being enlightened; that ye may know what is the hope of his calling, and what the riches of the glory of his inheritance in the saints, 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.
>
> Ephesians 1:18-23

Christ has all authority in heaven and in earth. In only three specific ways have some of Christ's powers been delegated to men for ruling within certain jurisdictions in the earth. Such is the case of civil magistrates, whose exclusive realm is the ministry of justice. He has also delegated to elders (and pastors) the rule of the church, whose exclusive realm is the ministry of grace. To the husband has been delegated the rule of the family, whose exclusive realm is the ministry of education. But Christ never delegated any authority for the civil government to rule over His church, let alone to be the head of the church. The church is under His exclusive jurisdiction, alone. He is Head of the church, and no other:

> And he is before all things, and by him all things consist. 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.
> Colossians 1:17-18

> Christ is the head of the church: and he is the saviour of the body.
> Ephesians 5:23

The church is termed the "bride" and "wife" of Christ, and a "virgin" (Is 61:10; Matthew 25:1,7, 10, 11; 2 Corinthians 11:2; Revelation 18:23; 19:7; 21:2, 9; 22:17), and Christ is termed the "bridegroom" and "husband" of the church (Is 62:5; Matthew 9: 15; 25: 1, 5, 6, 10; In 3:29). The intimacy and passion implicit in such covenantal terminology, as well as the obligation to be faithful to our vows, should not be taken lightly.

> Do not be yoked together with unbelievers. For what do righteousness and wickedness have in common? Or what fellowship can light have with darkness? What harmony is there between Christ and Belial? What does a believer have in common with an unbeliever? What agreement is there between the temple of God and idols? For we are the temple of the living God. As God has said: "I will live with them and walk among them, and I will be their God, and they will be my people. Therefore, come out from among them and be separate," says the LORD.
>
> 11 Corinthians 6:14-17

Most pastors are quick to apply the above Scripture to the issue of marriage, counseling the Christian that they must not marry a non-Christian. Yet, they fail to recognize that this passage applies to many other areas of life besides marriage. Does it not also apply to the conduct of the church? The incorporated church has yoked itself with unbelievers. "What does a believer have in common with an unbeliever?"

THE ATTORNEYS' RATIONALE

In spite of the fact that there is no biblical support for a church to incorporate, and that there is ample biblical support to show that a church must not incorporate, attorneys seem to find plenty of excuses (lame as they usually are) for why it's a good idea, anyway. Here's an example from" The Authority on tax matters affecting churches":

> It is the opinion of Church Management & Tax Conference that where the law permits the incorporation of a church, it seems to be the "path of least resistance."
>
> Clergy & Professional7ax Conference, (1997) Michael Chitwood, p. 28

Needless to say, Chitwood can't offer conference participants any scriptural support for his recommendation that clergy take the "path of least resistance." However, he is correct in asserting that incorporation will do just that. Taking Chitwood's "path of least resistance" will also result in taking "the mark of the Beast," at least according to Chitwood's formula. Chitwood

has stated in his conferences, "The Social Security Number is the mark of the Beast." Yet, he insists that "all churches" must have EINs. If the SSN were "the mark of the Beast," why wouldn't an EIN be the same thing?

> Law requires that all churches apply for an Employer's Identification Number even if they do not have any employees.
>
> Ibid, p. 29

His authority for the law? He cites not law but the General Instructions for IRS Form SS-4. Contrary to the opinions of many "church law" practitioners, government forms are not "the law," nor are they even, in many cases, an accurate reflection of the law. They are, at best, what a government bureaucracy wants you to believe the law says.

Chitwood graciously provides a copy of the SS-4 Instructions, on which is highlighted, "Who Must File-Nonprofit organizations (churches, clubs, etc.)." Contrary to Chitwood's interpretation, the law does not require that "all churches" obtain an EIN. Just like Social Security Numbers for individuals, EINs are completely voluntary for free churches, because there is no law requiring anyone to obtain one. However, the law does require that corporations and non-profit organizations obtain one. A church is not a non-profit organization until it elects to become that, and this is done by incorporating as a non-profit organization. It is, therefore, important to fully appreciate, by way of definition, the legal attributes of the corporation.

> Corporation. The law treats the corporation itself as a person that can sue and be sued. The corporation is distinct from the individuals who comprise it (shareholders). The corporation survives the death of its investors, as the shares can usually be transferred. Such entity subsists as a body politic under a special denomination, which is regarded in law as having a personality and existence distinct from that of its several members, and which is, by the same authority, vested with the capacity of continuous succession, irrespective of changes in its membership, either in perpetuity or for a limited term of years, and of acting as a unit or single individual in matters relating to the common purpose of the association, within the scope of the powers and authorities conferred upon such bodies by law.
>
> Black's Law Dictionary, 6th Ed.

Here we will list the alleged "benefits" of incorporating a church, and then provide a rebuttal:

PRO: Corporation is a "Person": it may represent its shareholders (or members) and perform general business functions on their mutual behalf.

CON: The corporation at law is an "artificial person." It exists in a file drawer as a stack of papers. It is "given life" by the state that charters it. Performing business on the part of shareholders, such as banking, buying and selling property, and entering into contracts, would be all-but impossible for the publicly traded company, were it not for the corporate status. Selling shares to raise capital would be a major problem, were it not for the corporate structure. Churches are not companies, nor do they have shareholders. They have an enviable legal status

in America, equal (perhaps, in some ways, even superior) to civil government. The church at law is a "sovereign," and therefore, it is self-governed and self-sustaining. Attorneys almost invariably fail to comprehend that a church needs no legal blessing of government to legitimize its legal status. Churches should operate as sovereign churches, not as government-regulated business enterprises, franchised by the State.

PRO: Distinct Personality: the "person" of the corporation is separate and distinct from the members who comprise it. Corporate "veil" protects church officers from personal suit.

CON: This theory holds that if the corporation is sued, the "person" of the corporation becomes the fall guy. It accepts all the liability and the directors and officers are indemnified (held harmless). At one time, incorporation did indeed provide an effective barrier against personal suit for corporate officers and directors. Courts used to make it exceedingly difficult for a plaintiff to enjoin directors and officers (and shareholders or members), as "interested parties" in a suit against a corporation. There was a presumption of indemnification and that they were "disinterested parties" to the suit and could not be enjoined. But this is often no longer the case. In one statistical study, "Piercing the Corporate Veil", it was determined that piercing was granted in approximately 40 percent of all cases in which the issue was raised {76 Cornell 1. Rev. 1036}. Many an attorney now knows how to sue church corporations and "pierce" the corporate veil. The ABA is now training them how to do it, and they even get continuing education credits for learning it. Whether merited or completely frivolous, any lawsuit is expensive. Because of the tremendous expense, most civil suits today are settled before they ever go to court. This has only encouraged, and resulted in the exponential growth of, civil and tort suits, far too many of which are filed only to line the pockets of attorneys. Virtually nothing now prevents personal suit, regardless of corporate status.It has become far more common in recent years, and almost automatic in some cases, to sue the corporate directors and officers, when suing a corporation. Maintaining a viable corporate veil requires complying with all the state statutes pursuant to corporations, something that very few corporations are studious enough to do. There are at least a hundred different ways to pierce the corporate veil, and all that is necessary is some careful scrutiny to determine which state statutes the corporation has not complied with. For example, most corporate directors know that they must hold periodic business meetings, and that the secretary must keep meeting notes, in the form of "minutes." Many secretaries, however, are unaware that they must have those minutes promptly notarized and that failure to do so could invalidate the minutes. As another example, member churches of incorporated denominations which rely upon the corporate charter of the parent denomination, rather than incorporating as a separate entity in their resident state, must register with their Secretary of State. At law they are a "foreign corporation" and must register accordingly, as is required of any other corporation that is headquartered out of state. Failure to perform such *minor* details are common mistakes and become fatal during litigation. Few corporations are operated meticulously enough to pass muster. Most have "clouded" their status. Church corporations are among the most grievous and common of all offenders.

PRO: Distinct Personality: the "person" of the corporation is separate and distinct from the members who comprise it. Corporate "veil" protects church members from personal suit.

CON: Attorneys are taught in law school that a church can either be organized as a corporation or an "unincorporated association." They are never trained how to organize a church any other way. Their concerns for the exposure of association members (as well as officers) could be well founded if indeed an unlicensed church was an "unincorporated association." Churches should not be organized as unincorporated associations, but even for those that are, this does not necessarily mean that church members are inherently any more vulnerable to personal attack, than if their church were incorporated. There are far too many practical barriers in having to file a lawsuit against an association, and identifying the names of each and every individual member. Specific lawsuits against any sort of association, that are ever filed in such a manner, are hard to identify, and lawsuits against church associations are even more scarce.

Odds are much higher that a corporation will be sued than the unlicensed church; it's almost like the siren and flashing lights beckoning the ambulance chaser. In some cases, the attorney that incorporated the church will later be the same attorney representing plaintiffs in a suit against the church. This stands to reason; since he set it up, he knows all its weaknesses. Some of the more unscrupulous attorneys (and CPAs) function as IRS informants (what the IRS calls "Stakeholders"), receiving a minimum of 15% of the proceeds that come as the direct result of an IRS audit of the church and its members. We call them "tax bounty hunters." Fear is the primary motive for seeking State protection. Is fear something Christians are to become preoccupied with; so much so that we seek the protection of the heathen? Shouldn't we Christians "put on the full armor of God" and place our confidence in the Mighty Warrior, our "shield and buckler," or should we trust in the State to furnish us with some flimsy "veil"?

PRO: Limited Liability Protection: officers and members are not held personally liable for debts incurred by the church-corporation.

CON: Limited liability has its origin in an ancient system of law known as the "law merchant," termed today "mercantile law." Its focus is upon the "negotiability of commercial paper." This includes provisions for the default of debts and bankruptcy. Mercantile law is most clearly evidenced today in a body of law, which has been universally ratified within the state statutes of all fifty states, the Uniform Commercial Code. Out of this body of legal practice has grown an elaborate system of the evasion of debt and personal responsibility. What does it say for us as Christians to avoid accountability for our actions or negligence? What does it do for our witness when we embrace such secular-humanist doctrines and become law merchants? Limited liability is a risky notion as it may tend to promote irresponsible stewardship, and perhaps, even unethical behavior. Worse yet, it breaks down the natural resistance a church has for going into debt, and fosters a spirit of disregard for God's Laws of stewardship. Church debt used to be quite rare in America. Now it is commonplace to see mortgages on church properties. George Barna has estimated that churches and Christian ministries took in over $250 billion in contributions in the 1980's. With such vast wealth, why do churches so frequently violate God's Laws on debt and usury? What does this say for our faith when we so readily turn to the banker? Limited liability for debt is of negligible value in such situations, anyway, as corporate loans are rarely given anymore without a personal guarantor to sign on behalf of the corporation.

PRO: Perpetuity: continuous succession, irrespective of changes in membership.

CON: Perpetuity is the pagan equivalent of "eternal life." In the Dartmouth College Case [17 US 518} the Court referred to the State's franchise grant of perpetuity as a form of "immortality." Perpetuity is, no doubt, a necessity to large publicly-traded companies. It provides long-term stability to shareholders in the fastpaced world of daily over-the-counter trading. Were one's perspective that the church is a business, the government-granted privilege of perpetuity could be construed as a genuine benefit. This would be especially true if churches had shareholders. Our perspective should be that the church is an extension of God's eternal Kingdom in a temporal world. True, Christians must think "generationally," and as such, consider the necessity of passing along church property to the use of future generations. However, there are much better means of arranging for the management and protection of church assets, without relying upon the government. After all, asking the government to protect the church is like asking the wolf to guard the sheep!

PRO: Sue and Be Sued: the corporation may sue and be sued in court.

CON: Since the First Amendment bars government jurisdiction over the church, a church may refuse to appear in the government's court to answer charges. The church may, without making an appearance, or by making a "special appearance," challenge the jurisdiction of the court, for any number of reasons. The court must then prove that it has jurisdiction over the church itself, as well as the subject matter, which is extremely difficult, if not impossible, in any civil case. Only where a church has deprived someone of his life or property (i.e. a criminal matter) may the court assume jurisdiction, and then only over the individual responsible for the crime. However, few suits against churches are criminal; the vast majority are civil suits and torts.

Why would a church want to diminish its legal status into something that makes it an easy target for litigation? It's astounding how attorneys twist this one around to make it sound like another one of those "benefits." There's a fly in the ointment; by incorporating, the court automatically has jurisdiction and challenging the jurisdiction of the court becomes futile. Furthermore, corporations may only be represented by a licensed attorney. Certainly, this is a significant "benefit" for attorneys, but how is it a benefit to the church? Even were a court successful in compelling an unlicensed church into court, there is often no necessity of retaining an attorney and incurring the expense. Any competent counsel may appear in court, if so authorized by the church.

The reality is that incorporation has not in any way "protected" the church. It has been the mechanism through which the courts have acquired jurisdiction. Incorporation is also the primary means through which any agency or department of government asserts its sovereignty over Church, Ine. When an incorporated church dissolves its corporate status, and reverts to operating as a church, the government loses that power of jurisdiction. The time to do so is prior to the commencement of litigation, for once an incorporated church is sued, it may be too late for corporate disillusion to stop a suit.

PRO: Owning Property: the corporation may buy, sell and hold title to real property.

CON: Churches have owned property for centuries without resorting to foolhardy contrivances, like State incorporation, that place the church directly under government jurisdiction. In other

countries, where the church is typically not protected from the government by a Constitution, churches have resorted to some rather sophisticated asset management structures. These structures do not create the legal or theological problems of the government's "privilege" of incorporation. There is no reason why such structures cannot be used today as a means to hold and protect church property; and at least in some circles, they are already doing so.

Churches operated in America for over 300 years without incorporating, or even utilizing sophisticated asset protection structures, and they had little, if any, trouble with acquiring or selling property. Perhaps the single largest group of local churches which seldom ever incorporate is The Church Of Christ ("noninstitutional" sect). So congregational is their church polity, that they have no denominational headquarters. There are hundreds of such churches across the country which are not incorporated. They have few, if any, problems with buying, selling and holding property. Although there may not be statistics available to prove it, this author would be willing to bet that they also have dramatically fewer lawsuits (if any at all) to contend with.

PRO: Ease Of Operation: incorporation simplifies business management by standardizing business procedures, policies and operations.

CON: There is no question but that incorporation standardizes business practices, not only within individual states, but across all state boundaries. It is indeed advantageous to bring uniformity to such issues as interstate commerce, invoices, collections, receivables, accounts payable, shipping, and the like. How does this apply to churches? The National Conference of Commissioners of Uniform State Laws, through the ratification and imposition of such Acts as the Uniform Commercial Code, and the Model Business Corporation Act, has given government bureaucrats a tremendous strategic advantage in regulating corporations. But this has only opened the door to more bureaucratic meddling, which is precisely why fewer than 25% of all businesses are incorporated. The majority operate as proprietorships and partnerships. Most businesses would be categorized as "small" businesses, and are relatively simple to operate. Those that incorporate invariably find the complexity, and government compliance costs of running their business, grows exponentially. They often discover that the liabilities outweigh the "benefits," and will dissolve the corporation and revert to operating as a proprietorship.

Churches are much the same: small ones are simple to operate and larger ones tend to get more complex, but the complexity of operating a church only grows in direct proportion to the size of the church. However, incorporation doesn't ever simplify anything, as the management complexities and costs grow exponentially. The primary factor in this operational complexity is that corporations, as creatures of the government, are controlled and monitored by a plethora of regulatory agencies. Bureaucratic compliance costs are one of the most significant factors of corporate overhead in America. There are much better ways of handling church "business" matters, such as the holding of property, that do not create needless government entanglements and the associated "compliance" costs.

Out of all the alleged "benefits" churches receive by incorporating, the one attorneys always claim is the most significant is limited liability protection. But who (or what) protects the incorporated church? The State! America's Founders learned well the lessons of history. They knew that in matters of religion, governments have never helped by their establishment of the

church. The First Amendment guarantees a hands-off doctrine, when it comes to State control of the church. This is also the case regarding law suits-no court can assert jurisdiction over a church. The First Amendment is the highest form of liability protection a church could ever ask for.

Churches do not demonstrably "benefit" from incorporation, but they have certainly suffered many perils, not to mention significant added costs, as a direct result. Evidence seems to indicate that the future for incorporated churches is likely to only worsen. However, the attorneys, CPAs, and other government compliance experts, whose livelihoods are enriched through church incorporation, are extremely unlikely to disclose the numerous negatives, and will continue to hype the alleged benefits.

THE RIGHTS OF NATURAL PERSONS VS. ARTIFICIAL PERSONS

For those godless men who would seek, through the abusive intrusion and control of civil government, to undermine and silence the church, we can stand upon the guarantees of the Constitution. It is a shield and our historically unique claim to Christian liberty: "free exercise" of our religion, and "freedom of speech," so that we might freely share our faith with others. Can incorporated churches possess these same rights?

> Corporations Not a Person. A corporation is not deemed a person within the clause of the Constitution of the United States protecting the privileges and immunities of citizens of the United States from being abridged or impaired by the law of a State, and the liberty guaranteed by the Fourteenth Amendment against deprivation without due process of law is that of natural, not artificial, persons [204 U.S. 359].
>
> Bouvier's Law Dictionary, 8th Ed.

Corporations, as creations of government, do not possess natural rights. Only natural persons (created by God) can possess the natural rights that God bestows. The so-called "rights" possessed by corporations are merely government-granted privileges and benefits-artificial rights for artificial persons. Once a church incorporates, it may no longer rely on the Constitution to protect its unalienable rights. It has voluntarily waived its constitutional protections and exchanged them for the protection of the State. The incorporated church is set adrift on the Sea of Secular-Humanism, tossed and driven by the ever-shifting currents of Public Policy. The Constitution and the Bill of Rights apply only to natural persons. Corporations are, at law, artificial or unnatural persons. They are a legal fiction and the Constitution grants them no protection. Of this the U.S. Supreme Court says:

> The individual may stand upon his constitutional rights as a citizen. He is entitled to carry on his private business in his own way. His power to contract is unlimited. He owes no duty to the State or to his neighbors to divulge his business, or to open his doors to an investigation, so far as it may tend to criminate him. He owes no such duty to the State, since he receives nothing there from, beyond the protection of his life and property. His rights are such as existed by the law of the land long antecedent to the organization of the State, and can only be taken from him by due process of law, and in accordance with the

> Constitution. Among his rights are a refusal to incriminate himself, and the immunity of himself and his property from arrest or seizure except under a warrant of the law. He owes nothing to the public, so long as he does not trespass upon their rights.
>
> 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.
>
> Hale v. Henkel, 201 US 43 at 74 (1906)

In the Hale case, the appellant's arguments are, on the whole, insightful and compelling. At page 49 it reads, "A grand jury does not possess, and cannot, under the constitution of this State exercise, purely inquisitorial power, because such power is no sense a judicial one. The greatest evil incident to the Star Chamber was its inquisitorial procedure." The Supreme Court itself had in other cases drawn reference to the judicial tyranny under the "King's Star Chamber" of old England. Surely the Court could not endorse such broad inquisitorial powers, and Hale had bet the farm on this compelling argument. Unfortunately, Hale's logic (rather, his attorney's logic) quickly takes a turn for the worse. At page 50 he says, "A corporation is entitled to the same immunities as an individual." The premise of the argument is based upon the fact that a corporation is a "person" at law, and should, therefore, be entitled to the same protections and immunities of the Constitution, as any other "person." The argument was fatally flawed. The Court, in this case, drew a very clear distinction between the "natural" and the "unnatural" person, and did so all the way back in 1906. It is, therefore, remarkable that there still remains considerable confusion over this issue to this very day. Most attorneys do not even seem to understand.

> Insofar as liberty is concerned, however, a private corporation is not a person within the language of the Fourteenth Amendment of the Constitution; the liberty guaranteed is the liberty of natural, not artificial, persons. And a corporation has been held not to be a "person" within the protection of the Fifth Amendment against self-incrimination.
>
> 18 Am Jur 2d, Constitutional Law, § 64

Some of the numerous rights secured by the Constitution and Bill of Rights, available to free and natural persons, as well as assemblies of natural persons (like churches), but not guaranteed to artificial persons (like church corporations), include:

- Freedom of speech.
- Freedom of religion.
- Freedom of press.
- Right to petition government for redress of grievances.
- Right to be safe and secure in one's person, papers, and effects.
- No unreasonable searches and seizures.

- No general inquisitorial powers ("Star Chamber" proceedings).
- No private property taken without just compensation.
- Right to trial by jury of peers.
- Right to speedy trial.
- No double jeopardy.
- No excessive fines.
- Right to counsel of choice (corporation's counsel can only be a licensed attorney).
- No warrants issued but upon probable cause, supported by oath or affirmation.
- No compulsory self-incrimination (testimony against oneself).
- Right to confront witnesses and to examine their testimony.
- Right to be apprised of the nature and cause of the accusation.
- Right to defend oneself against the accusations (no *ex parte* hearings).

The Constitution and Bill of Rights are called "limiting documents." They define and limit the powers of government. In America, civil government is a "creature of the People." Corporations, however are "creatures of the State," and by baiting churches to incorporate, government has successfully turned the tables. Now it is the church that has been limited and the government has acquired rights which it would otherwise not have had.

TORT AND RELIGION:
AN EXPLOSIVE NEW AREA OF LAW

On May 4th, 1989, the American Bar Association, and specifically its division of Tort and Insurance Law Practice, held in San Francisco the first in a series of seminars entitled, Tort and Religion; An Explosive New Area Of Law. The expressed intent of these seminars is to train attorneys how to successfully sue "religious organizations." Jurisdictional issues are raised and the point made that most churches are incorporated, and therefore, the courts must automatically assume jurisdiction. Large churches and ministries with multimillion dollar budgets are discussed as being especially attractive targets for litigation.

> Unquestionably, there is a trend developing to treat religious organizations similarly to the way commercial organizations are treated in litigation. Or, to put it in the words of Edward Gaffney, Jr., Dean, Valparaiso Law School, found in his seminar materials, "a religious denomination is simply another potential deep pocket, indistinguishable from an auto manufacturer that might be linked up with a local dealer."
>
> A Report On the American Bar Association Seminar; 1brt and Religion (Boston),
> Shelby Sharpe, p. 11

Various speakers at these ABA functions have referred to the use of tort law against "religious organizations" as "an ideological weapon," and a "nuclear weapon." Tort claims, in recent years, have often been litigated based upon the "deep pocket theory," a relatively new development in law, defined as:

> Deep pocket. A person or corporation of substantial wealth and resources from which a claim or judgment may be made.

Black's Law Dictionary, 6th Ed.

Tort claim judgments can be awarded that reach into the millions of dollars. If the corporation is unable to pay the judgment, some courts have afforded plaintiffs considerable leeway to reach into the "deep pockets" of corporate owners and officers. Christian attorney Shelby Sharpe has described this as a "nuclear attack on Christianity." However, this is a mischaracterization, because he acknowledges that the intent of the ABA is "to fire this new weapon at religious organizations and individuals within those organizations." Christianity and the church cannot be successfully attacked legally, for the courts lack the necessary jurisdiction. However, seminar topics such as, "Piercing the Corporate Veil" make it abundantly clear that it is religious corporations that the ABA has in its sights.

> Careful analysis of the subjects, the speeches and the written materials forces one to the conclusion that the ABA is no ally of Christianity, but a sinister foe.
>
> A Report On the American Bar Association Seminar; 7brt and Religion (San Francisco), Shelby Sharpe, p. 3

Thus, these kinds of suits have the potential for huge monetary judgments with great destructive power. Even if one successfully defeats one of these suits, the attorney's fees and costs in successfully defending the suit can reasonably range between $20,000 and $250,000, or more.

Ibid., p. 4

It is important to note that, not only has the protection of the corporate veil dramatically diminished in recent years, bur never has the corporate status provided any protection, whatsoever, to the assets of the corporation. Many a minister has been confused in believing that "limited liability protection" somehow affords a form of asset protection, but this is simply not the case. In fact, corporations make extremely attractive litigation targets, whereas, just the opposite is the case of unlicensed churches. If one is looking to protect the assets of the church, incorporation would be a foolhardy choice, indeed. Furthermore, with the growth of tort claims against incorporated churches and ministries, combined with deep pocket judgments against corporate officers, the actual "protection" afforded by the State has turned out to be a phantasm. With all of its pitfalls, why then has church incorporation become, and remained, so popular?

> America has degenerated into the most litigious society in world history. There are now well over one million attorneys in our country - that's 70% of the world's attorney population, and Americans only comprise 5% of the world's people! Our law schools are presently graduating over 40,000 attorneys a year. For every 20 engineers, Japan only has one attorney. For every 2.5 attorneys, we have just one engineer. As some of them like to facetiously say, "So many hosts, so few parasites." Is it any wonder we can't find justice? In 1993, the American Bar Association estimated there to be a 37% probability of the average American becoming involved in some form of legal action in any given year. This, of course, is very good news to the trial attorney who will charge you an average of $100/hr and up; and whether he wins or loses your case, he still gets paid!

With such a formidable armada of attorneys, it should be little wonder that they are knocking on the churches' doors to peddle their legal goodies. Church incorporation is a lucrative, multimillion-dollar industry. Obtaining a "charitable corporate" status can easily run into thousands of dollars, not to mention attorney retainer fees and CPA tax compliance costs. Furthermore, when an incorporated church is sued or has legal problems it has no choice but to hire an attorney to represent it, since a corporation cannot argue a case in *propria persona* (in proper person). While a church can be represented in' any legal matter by its ministers, a corporation can only be represented in legal matters by a licensed attorney. As sir William Blackstone wrote:

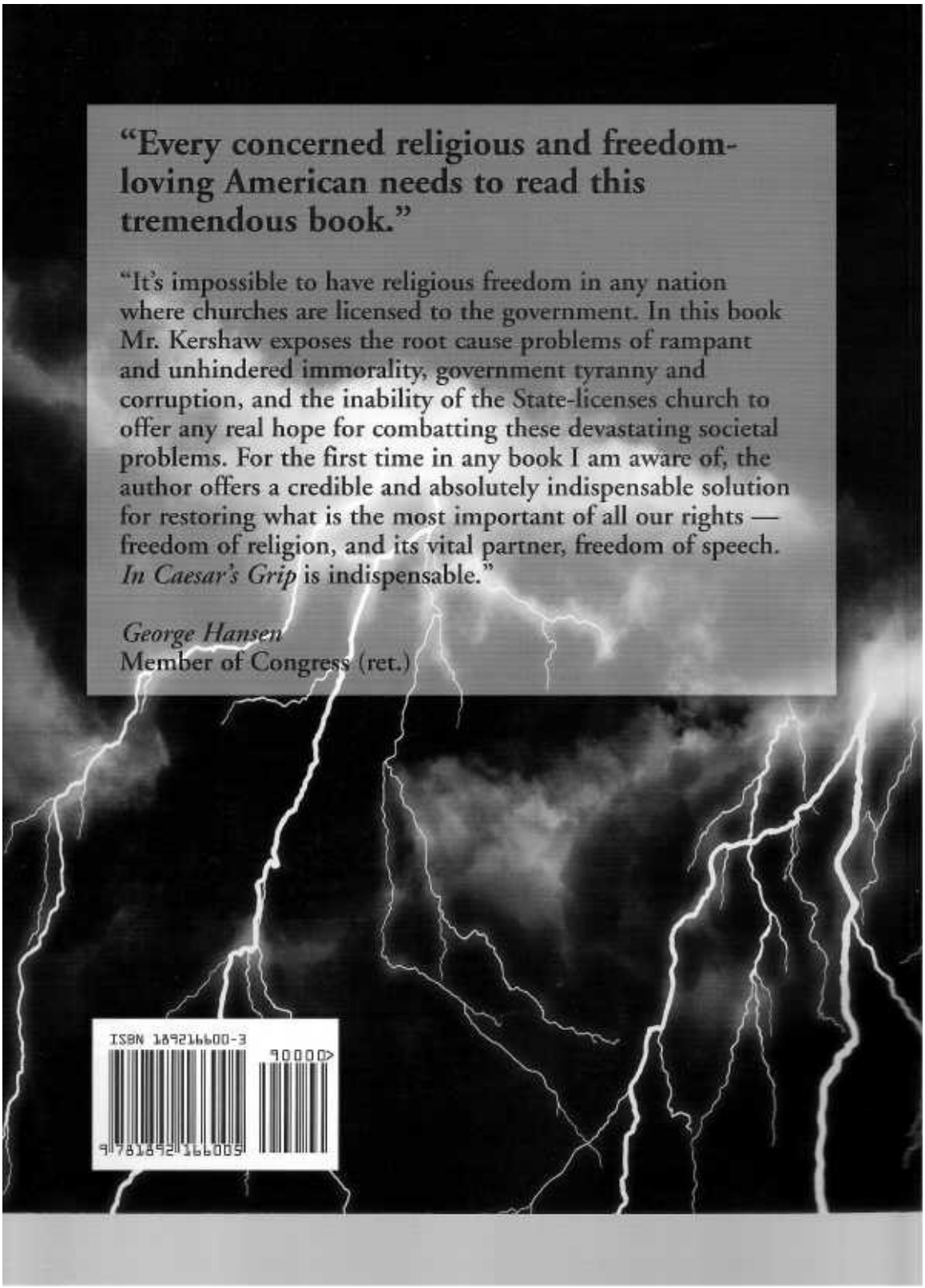
> It must always appear by attorney; for it cannot appear in person, being, as sir Edward Coke says, invisible, and existing only in intendment and consideration of law.
>
> Commentaries on the Laws Of England, (1765) Sir William Blackstone, Book 1, Ch. 18, p. 464

The word "attorney" simply means, "to represent." In Blackstone's day, any competent person could be authorized to *attorn* a corporation in court. Today, only a licensed professional can be an attorney-a member of one of the most exclusive and highly-paid monopoly cartels in the world. Even the judge is a member of that cartel. Litigation costs climb precariously when a licensed professional is billing a minium of $100/hour.

> A sufficient authority must be shown for the institution of every legal proceeding This principle is peculiarly applicable to the suits brought in the name of corporations; because such a body must always appear by attorney, either to institute or defend a legal proceeding. It cannot appear in person, and it can only constitute an attorney by written power, under its common seal.
>
> Osbom et.al. v, The Bank cf the United States, 22 US (9 Wheat) 738 at 745 (1824)

Many attorneys have financial interests which might compel them to make recommendations that are not necessarily in the best interests of their clients. It would be naive to suppose that attorneys have not become highly compromised by this lucrative industry. To this author's knowledge, no attorney has ever been sued by a church which he incorporated, but in order to get them to at least think twice about doing so in the future, this is likely to be the only deterrent. The cause of action in such a suit might be malpractice, and/or dereliction of duty to provide informed consent.

> Informed consent. A person's agreement to allow something to happen (such as surgery) that is based on a full disclosure of facts needed to make the decision intelligently; i.e., knowledge of risks involved, alternatives, etc.
>
> Black's Law Dictionary, 6th Ed.


"Every concerned religious and freedom-loving American needs to read this tremendous book."
"It's impossible to have religious freedom in any nation where churches are licensed to the government. In this book Mr. Kershaw exposes the root cause problems of rampant and unhindered immorality, government tyranny and corruption, and the inability of the State-licenses church to offer any real hope for combatting these devastating societal problems. For the first time in any book I am aware of, the author offers a credible and absolutely indispensable solution for restoring what is the most important of all our rights — freedom of religion, and its vital partner, freedom of speech. *In Caesar's Grip* is indispensable."
George Hansen
Member of Congress (ret.)
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