

# **Should Christians** **INCORPORATE** **With The State ?**

*The testimony of the Tax Case was recorded in three forms:  
the first was the complete edition of the Tax Case record in book form;  
the second was an abbreviated edition of the Tax book;  
and the third was the answer of this question  
in the tract form below—*

**Two Excerpts From The Book**  
**“A Federal Court Acknowledges Christ’s True Church”**

## **FOREWORD**

Several years ago some members of the “corpus Christi,” the church which is Christ’s body, became convinced that it would be cowardly and sinful for us to agree silently that “Caesar” (the State) had a right to describe and define “the church of God” as being UN-incorporated and, therefore, disqualified to claim exemptions from income tax; or for members of that church to be denied deductions for contributions to that church in the name of the Lord Jesus Christ.

Since “Caesar,” in this case the United States Government, declares positively that NON-profit religious corporations are not to be taxed, we knew that no part of the DIVINELY incorporated “corpus Christi” owed any tax to Caesar. We became convinced that to submit silently to being ignored and denied our rights as citizens of the United States in the tax matter would be to deny our GLORIOUS HEAD and the reality and efficiency of the “church which is His body.” Therefore, after much prayer and much study of the Word of God, we “appealed to Caesar,” (Matt. 22:21; Acts 22:25 & Acts 25:8-12). We went above the Internal Revenue Department in an appeal to our Federal Courts.

This last statement is not a reflection upon our Internal Revenue Department. We are simply taking advantage of our constitutional and Biblical rights in determining what, in this case, is “Caesar’s” and what is God’s.

We have no reason to doubt that this case is unique in our United States courts. All Christians in this country (and elsewhere) should have been doctrinally clear and spiritually determined to earnestly contend for the unity of the Spirit in the bond of peace. Read Eph. 4:3-5 and Jude :3. When professing Christians feel the need of asking the civil government to grant them incorporation status and official state incorporation papers, it is because those professed Christians are desirous of being other than the “church which is

Christ's body." Neither the Lord Jesus Christ nor His body can be "incorporated" by man.

We were chided in the earlier stages of this case by some of the income tax lawyers for not forming "some kind of NON-PROFIT religious corporation that would meet the civil code," etc. They "legally" assured us that we could very easily and simply "avoid all this trouble and needless talk" by just forming an organization and naming it anything we pleased. We courteously and confidently informed these Internal Revenue agents that our God-given responsibilities could not be thus "man-handled" since the God Whose church we are in and are functioning in is not a dummy, and the Head of it is not merely a "figure-head." Secondly, we are gratefully aware of the fact that the Pledge of Allegiance to the Flag declares that this is "one nation UNDER God." This LIVING GOD'S Word about His church is full and final.

While being deeply grateful to Federal Judge Alfonso J. Zirpoli for the dignified graciousness he showed in allowing us to present our case, we do not believe his decision in our favor was other than what any just judge would be forced to render after hearing or reading what we are herein presenting you. We do think, however, that would have been almost impossible for any judge to have given a clearer and more accurate summation of our position than he did in his decision when he declared,

"These factors noted by the government might normally be indicative of an absence of unity of purpose or operation. However, in the case of the church in question, they stem from the very doctrinal ties that bind its members together. The members of this church regard themselves simply as members of the body of Christ, that is, members of the body of persons following the teachings of Christ as revealed in the New Testament. They have refrained from adopting a denominational name and any written organizational guide supplementary to the New Testament because they believe that to do so would be to add an arbitrary gloss to Biblical precepts, thus obscuring the Word of God..."

The question of "Church and State" is squarely faced and greatly simplified in this record of the court case. The few hundred Christians immediately involved in this income tax case humbly and Biblically refuse to destroy the pilgrim, "called-out" character of the church which is Christ's body by "breaking ground" with "Caesar-incorporated" real estate.

"THE MOST HIGH DWELLETH NOT IN TEMPLES MADE WITH HANDS"  
(Acts 7:48).

- M. M. J. (Maurice M. Johnson)

## STATEMENT OF FACTS

The question in this case before the court as to the facts is whether or not petitioners belong to a charitable corporation organized for charitable purposes as contemplated by the Internal Revenue Codes of 1939 and 1954.

Much evidence was introduced and received from many witnesses, some of them with years of intimate association and joint participation with the ministers involved in this case, and in the church presented to the Court herein, which is the Bible church, the church which is Christ's body.

We believe we have unforced and unassailable evidence that this church, "the body of Christ," does not need to be again embodied, re-organized or re-incorporated. This corpus Christi (or the body of Christ) is the only essentially non-profit religious corporation on Earth. The ministers involved in this case and all the other witnesses, except the first three who were secular witnesses only, were obviously of one mind in denying that they had anything to do with starting or organizing or incorporating this corpus Christi (the body of Christ). The two or three largest denominations in Christendom make the same claim as to the origin and charter of the original church. In fact, so far as we know, all professing Christian groups likewise claim that no one today had any part in starting and organizing the original "body of Christ," the Christian church.

This one and only Bible church historically began when the 120 disciples of the Lord Jesus Christ were baptized by the Holy Spirit into "Christ," thus making them "the church which is His body."

"For by one Spirit are we all baptized into one body, whether we be Jews or Gentiles; bond or free, and have been all made to drink into one Spirit ...for God hath set the members every one of them in the body, as it hath pleased Him" (I Cor. 12:13 & 18).

This church has grown as "the Lord added daily" to it "such as should be saved"—Acts 2:47. We do not dare presume that "His body" (the corpus Christi) needs to be, or can be, changed by mortal man. We believe that only God can and has revealed the nature and work of His church. In His Word, the Bible, we are explicitly told that the Scriptures make "the man of God perfect, thoroughly furnished unto all good works"—II Timothy 3:16,17. We believe that the apostles of Jesus Christ and other Christians in the Bible times beautifully revealed the character, the conduct and the supernatural efficiency of this Divinely incorporated church, the corpus Christi. We joyously believe that this same church still exists, and is (or should be) represented on Earth today by all true Christians, who are, according to God's Word, living members of this glorious church.

We confidently believe our Lord's gracious words that "where two or three are gathered in My name there am I in the midst of them"—Matt. 18:20. Therefore, since Christ has guaranteed His personal presence in every local assembly of the members of His body, we believe it to be essentially un-Christian to endeavour to organize and re-name such an assembly (a local church). Therefore our reasons for not arbitrarily organizing and taking an alias (or assumed name) are not whimsical, or fanatical or

illegal, but Biblical and reverent. Thus, and thus only, can we believe that we offend neither God nor Caesar.

Who can say that there ever was another man who lived as unselfish a life (non-profitable to self) as did Jesus Christ of Nazareth? Surely the church which is His body can be, and should be, as unselfish and obviously non-profit a religious corporation (body) as was its Head while He was physically on Earth. That is why the ministers and their Christian brethren in this case have fervently and Biblically sought to be spiritual springs on Earth rather than religious cisterns. We are prayerfully seeking to avoid the horrible mistakes of Israel of old:

“Be astonished, O ye heavens, at this, and be horribly afraid, be very desolate, saith the Lord. For My people have committed two evils; they have forsaken Me the fountain of living waters, and hewed them out cisterns, broken cisterns, that can hold no water”—Jeremiah 2:12, 13.

The glorious opposite to Israel’s sickening and infidel effort to improve God, the Living Fountain, is given us by our Lord in John 7:38-39:

“He that believeth on Me, as the Scripture hath said, out of his belly shall flow rivers of living water. (But this He spake of the Spirit, which they that believe on Him should receive.)”

Also John 4:13-14:

“Jesus answered and said to unto her, Whosoever drinketh of this water shall thirst again: but whosoever drinketh of the water that I shall give him shall never thirst; but the water that I shall give him shall be in him a well of water springing up into everlasting life.”

This fountain of everlasting water, we believe, cannot be helped by man-made “corporation pumps” or sectarian cisterns. In other words, Bible-Christians are not in the business of filling cisterns but overflowing as spiritual springs.

This is truly a non-profit corporation. Instead of our being guilty of denying the need of an efficient corporation, we are fervently and consistently contending for the Lord’s perfect corporation on Earth, the body of Christ.

We learn from His word the character and purpose of this corporation of which Christ is the Founder and Divine Director (Head), reserving to Himself alone the right to select, make and name all the members and officers:

“He gave (to the church) some, apostles; and some, prophets; and some, evangelists; and some, pastors and teachers; for the perfecting of the saints, for the work of the ministry, for the edifying of the body of Christ” —Eph. 4:11-12.

Other officers, “elders” and “deacons” are made, qualified and commissioned by the Spirit of God. To “the elders of the church” of Ephesus the apostle Paul said,

“Take heed therefore unto yourselves, and to all the flock, over which the Holy Spirit hath made you overseers, to feed the church of God, which He hath purchased with His Own blood”—Acts 20:28.

God-given details as to the character and conduct of His elders and deacons are given us in I Timothy 3 and Titus 1. Their presence and identity in the church are only recognized and publicly declared (“ordained”—not made) by evangelists, pastors and teachers of the church. For instance, Paul the apostle gave the inspired command to Titus,

“For this cause left I thee in Crete, that thou shouldest set in order the things that are wanting, and ordain elders in every city, as I appointed thee”—Titus 1:5.

Integrity of character and trustworthiness are neither created, guaranteed nor governed by external laws. “A good tree bringeth forth good fruit”—Matt. 7:17. “God is love,” and “the love of God is shed abroad in the heart” of every real Christian, we are told in the bible; and “we know that we have passed from death unto life because we love the brethren”—see I John 4:8; 3:14 and Romans 5:5.

God says, “The Law was not made for a righteous man, but for the lawless and disobedient...and for perjured persons”—I Tim. 1:9 & 10.

The practical and supernaturally efficient functioning of the members of this corporation are given us in the Bible, for example, in the collecting and disbursing of monies from several local churches to needy members of other local churches:

“Now concerning the collection for the saints, as I have given order to the churches of Galatia, even so do ye...I am glad of the coming of Stephanus and Fortunatus and Achaicus: for that which was lacking on your part they have supplied. For they have refreshed my spirit and yours: therefore acknowledge ye them that are such”—I Cor. 16:1,17 & 18.

“Moreover, brethren, we do you to wit of the grace of God bestowed on the churches of Macedonia; how in a great trial of affliction the abundance of their joy and their deep poverty abounded unto the riches of their liberality...praying with much entreaty that we would receive the gift and take upon us the fellowship of the ministering to the saints...insomuch that we desired Titus, that as he had begun, so he would also finish in you the same grace also...for ye know the grace of our Lord Jesus Christ, that, though He was rich, yet for your sakes He became poor, that ye through His poverty might be rich...Now therefore perform the doing of it; that as there was a readiness to will, so there may be a performance also out of that which ye have...thanks be to God, which put the same earnest care into the heart of Titus for you”—II Cor. 8:1-16.

Note well the vitality and efficiency of the early church, Divinely incorporated and Divinely directed. Continuing with II Cor. 8:

“And we sent with him the brother, whose praise is in the gospel throughout the churches; and not that only, but who was also chosen of the churches to travel with us with this grace, which is administered by us to the glory of the same Lord, and declaration of your ready mind: avoiding this, that no man should blame us, in this abundance which is administered

by us: providing for honest things, not only in the sight of the Lord, but also in the sight of men.

“And we have sent with them our brother, whom we have oftentimes proved diligent in many things, but now much more diligent, upon the great confidence which I have in you. Whether any do enquire of Titus, he is my partner and fellow helper concerning you: or our brethren be enquired of, they are the messengers of the churches, and the glory of Christ. Wherefore show ye to them, and before the churches, the proof of your love, and of our boasting on your behalf”—II Cor. 8:18-24.

It is delightfully simple and certain that these early Bible churches had a most effective and efficient CONTROL over the ministers—all of their servants—in money matters, as well as in purely spiritual things. “The law of the Spirit of life in Christ Jesus” made these men of God splendidly independent of man-made ordinations and sectarian regulations for, as the apostle Paul wrote, “The love of Christ constraineth us...” and “love is the bond of perfectness”—II Cor. 5:14 & Col. 3:14. This divine love binding these “church members” together is not a “loose” bond. It is stronger than all sectarian machinery put together, for “the end of the commandment (the Law) is love out of a pure heart”—I Tim. 1:5.

Members of the early church functioned as “members one of another” in “the church which is Christ’s body,” doing all they did “in the Name of the Lord Jesus...” as they were commanded—see Col. 3:17. Their “non-profit” corporate life was real, always efficient and unquestionably sufficient, sufficient for the life that “the body of Christ” was then, and still is, supposed to live on earth. “A good tree bringeth not forth corrupt fruit...Every tree is known by its own fruit”—Luke 6:43-44.

How can the United States Government know that the Methodist, “Grace Gospel Fellowship,” Baptists, Roman Catholics, Lutherans, “Plymouth Brethren” and hundreds of other recognized “non-profit religious corporations” entrust their monies to trustworthy officers? Obviously, by the standards, and *only* by those standards, set by each for handling its own finances. The trusted officials of one “non-profit corporation” may receive and spend \$30,000,000 for the erection of one local Cathedral in perfect accord with their particular organization’s wishes and orders. For the “trustees” or otherwise named officials of the “Plymouth Brethren” to even try to spend that much for their local “Gospel Hall” would, for them, be most untrustworthy.

Genuine Christian character is its own guarantee of faithfulness and dependability. The Bible account of the early church gives us delightful proof that this is true as we see “the body of Christ” (the corpus Christi) spreading the glorious gospel of the grace of God by the living and the giving of their new life “in Christ” and Christ in them.

The ministers, other witnesses, and the plaintiffs in this trial (as well as many hundreds of other Christians in the assemblies represented by these witnesses) have for years professed and demonstrated their faith in the sufficiency of the Bible for faith and practice.

Some of the practical characteristics of this corporation that prove it to be both living and obviously non-profit are regular public meetings in homes and in rented

auditoriums, for Bible study, worship and evangelism; extended radio ministry, never sponsored or supported by those outside the body of Christ, so far as we know or desire; free Bible literature, printed and distributed by this corporation; financial assistance to the distressed, sick, and afflicted, as deemed necessary and possible; men's business meetings; the spiritual and financial support of ministers of Christ; "camp meetings" for entire assemblies, with special emphasis on youth; and our ministers performing marriage ceremonies—recognized by the State as being legal. All of this corporate life (living and giving) is because of, and is certain proof of, our love for Jesus Christ, for one another as fellow members of "the church which is His body," and love for lost men and women who need what we have to give. We consistently believe that those outside the "body of Christ" have nothing to either supplement or strengthen the NON-PROFIT church of the living God.

Surely this is the only absolutely NON-PROFIT, heaven-sent, religious corporation on earth. According to God's Word all saved sinners, all "born again" people, are vital members of this church, but possibly the majority have become "corrupted from the simplicity that is in Christ." Personally, we dare not close our Bibles and listen to Babel builders.

To some of us Christians, this tax case has already been used of God to make us more intelligent citizens of the United States, to more Biblically pledge our allegiance to this "ONE NATION *UNDER GOD*," and to never forget that He is not a dumb idol. We believe that both God and "Caesar" should be obediently heard as we humbly, confidently and resolutely determine to "render to Caesar the things that are Caesar's and to God the things that are God's." We rejoice in believing what God Himself tells us, that "rulers are not a terror to good works"—"good" as determined by Deity alone—Rom. 13:3 & II Cor. 3:16-17.

*THE END*