

Dear brother Robert, (My second letter to Robert, 6/20/05)

This letter should serve as an addendum to my first letter of 4/12/05. I appreciate the information in your letter of 4/25/05 and that in the paper by Bob Harrison. It certainly helps in getting a broader understanding of what your thinking is and where you are coming from. Of course Bob Harrison's paper took awhile to digest since he substituted different word terminology and phrases to lay out the issues as he understood them. And, of course, your information about the different activity filing and the denial of being a "non-profit, Religious Organization" was a surprise and meant I had to do some additional research. That being accomplished, I am now ready to offer you a fairly concise response.

First, you made it very plain in your letter that the brethren did not want to be in violation of Biblical truths in their interaction with Caesar. On page 3 you said, "...IF we could give Caesar the oversight without violating biblical principles." On page 7, "...if Caesar will let us interface with IRS so that can be accomplished, and NOT start a man made church..." Again, on page 10, "...IF we could in some way give IRS the oversight of our use of funds without violating biblical truths." I am grateful for your intentions. Indeed, this is the whole question—did this interface with Caesar violate Biblical truth?

Second, you also made it very plain that my calling the "Ministries" that have been incorporated "*man-made Non-profit Religious Organizations*" was wrong, was "not accurate," and "my saying it does not make it so," and "saying it doesn't make it a fact." Most certainly, if they can be identified as such, it is a forgone conclusion that they stand in "violation of biblical principles." Therefore, you say, "I don't know of any of us who use that type of description," and you state, "I don't know who you are quoting, when you put quotes around that description."

I think we can all agree from this that the whole subject boils down to settling this issue—are the various "Ministry Corporations" that have been formed, in fact, the creation of man-made "Non-profit Religious Organizations"? If they are, the question is settled!

*Where did I get this expression?*

No. 1. I did not grab this description out of thin air. I did not create or manufacture it. I am not the origin or author of it. If you read the Tax case book you will see it used repeatedly. In fact, it is hard for me to believe that you did not realize this.

No. 2. As to our experience this description was generated in the office of the two Internal Revenue Service lawyers, back in 1961, **by them!** They used this precise terminology in presenting to us the opportunity to form some form of "Non-profit Religious Corporations" such as "Ministries." To do this they said would be the answer to all of our troubles. This was their language, their terminology, and it was understandable both to them and to us.

Therefore, we have used this terminology ever since. For instance, in the Forward to the Tax case book it is used twice, and in the final letter to Mr. Caplin, Commissioner of Internal Revenue, US Treasury Department, in Washington D.C., (at the close of the book) it is used some five times. Of course, throughout the whole Tax case testimony we distinguished between the **man-made** "Non-profit Religious Organizations" and the **God-made** "Non-profit Religious Organization." For the

last forty-five years we have used this expression.

No. 3. Now the next question would be, where did the IRS Lawyers get this expression since they generated it? And the answer is—right out of the 501(c)(3) Code which states that in order to qualify for tax exemption one must fall into the category of one of eight **nonprofit** organizations, Number 7 being a "**Religious Organization.**" Notice please that they do not have a category that says "Church Organizations." The reason is they place Churches, Missions, Ministries, Evangelisms, Religious Publications, etc, etc, etc. all in the same singular category—"**Religious Organizations.**" In other words, this is a broad classification that is intended to catch all types of religious organizations and not just churches. "**Ministries**" were classified as one of the various forms of the nonprofit "**Religious Organizations**" identified in the 501(c)(3) Code. Furthermore, there are **NO exemptions** from being listed as one of the 8 Organizational Classifications. There were no exemptions then and there are no exemptions today!

I will also state here that the 501(c)(3) code was enacted in 1954, right in the midst of brother Morey's tax returns. However, this code was not promulgated until 1959. Thus, it was 8 years after the code was enacted and 2 years after it was promulgated that it was offered to us, in 1961, in the IRS lawyer's office, in the form of the answer to our problem by forming a "Ministry" organization instead of a "Church" organization. I think we all realize that no matter what kind of "Religious Organization" it was, or who would be involved in it, we were not in the business of building anything **man-made in "Religion."** Such would be in clear, unmistakable violation of Biblical principles. We abhorred it *then* just as you apparently do *today*! As a consequence of rejecting this offer we had the testimony of the Tax Case. And the Tax Case testimony was really wonderful according to the statements in Bob Harrison's paper. (Just a note here for brother Harrison. It was wonderful only because we rejected the IRS offer. There would not have been such a testimony had we accepted the IRS offer of forming a "Non-profit Religious Corporation" such as a "Ministry." And if we are going to "build" on this testimony, as you say in your paper, we don't do it by reversing the procedure. It would be like a team running a relay race in the Olympics and the first man gets a great lead and hands off the baton to the next man and that man gets disoriented and promptly runs back in the opposite direction. Now he may tell the coach afterwards that he was "building" on lead the first runner achieved, but that won't get him any recourse, I can assure you.)

No. 4. The next question could be, if we want to be technical, where did the IRS get the idea that "Religious Organizations" should include "Ministries." It is probably because the word Ministry, as used in this context, automatically means "**Religious service.**" All the Dictionaries say virtually the same thing. Anyone should realize that "Ministry" so used means a "Religious" something:  
Webster- "*ministry*, the service, function or profession of a minister of **religion.**"  
American Heritage- "*ministry*, the profession, duties and service of a minister of **religion.**"  
Thorndike-Barnhart- "*ministry*, the office, duties, or time of service of a minister of a **church...**"  
Webster's Unabridged- "*ministry*, the office, function, or service of a minister of **religion.**"  
Oxford- "*ministry*, the vocation or profession of a **religious** minister..."  
Webster's New College- "*ministry*, the profession, services and duties of a minister of **religion.**"

Thus you have the origin and use of the expression "Non-profit Religious Organization," or "Non-profit Religious Corporation." The "man-made" being added by us to distinguish it from that which is "God-made."

*Are your "Ministries" "Non-profit Religious Organizations"???*

Of course, Robert, you have very plainly argued that the "Ministries" are not "Non-profit Religious Organizations!" Amazing as it may seem, you have stated that you and the brethren found the 501(c)(3) tax code to be the "answer" to the problem of our interface with Caesar, and yet that is the very Code that demands "Ministries" to be listed as "**Religious Organizations.**" Well, if 501(c)(3) is "the answer" then remember it also is a fact that the 501(c)(3) Code demands an answer! The code specifically demands that you qualify as one of the following organizations:

1. Charitable Organization
2. Educational Organization
3. Literary Organization
4. Prevent Cruelty to Animals Organization
5. Prevent Cruelty to Children Organization
6. Public Safety Testing Organization
7. **Religious Organization**
8. Scientific Organization"

WHICH ONE ARE YOU?? Since 501(c)(3) is the answer, then answer the requirements of 501(c)(3)?? It should be easy. You only need to be classified under one of them.

Now please remember these are not "*activity* classifications" but "*organization* classifications." I can assure you there is a difference. Whoever told you, or left you with the impression, that the *activity* classification exempts you from the initial *organization* classification either lied to you, or you misunderstood them. It is obvious that ministering brethren like Tom Collins, Jeff Grove, Jim Mower, etc. are apparently under the impression that this "activity" classification somehow exempts you from the "Organizational" classification. (That is why I refrained from calling Tom or Jeff liars, because I realized that they must be under a different understanding, or they would not be saying what they said. Obviously, if Tom Collins realized that he was a part of a man-made "Religious Organization," he would never have said what he said about them. I believe what they were saying amounted to a lie, but I do not believe they are liars!) The particular activity classification you chose does indeed separate you from the activity listing of the "*church, convention of churches, or association of churches,*" but it most certainly does not exempt you from the initial "**Religious Organization**" classification demanded by the 501(c)(3) tax code.

The "Religious Organizations" have many sub "activity classifications" as do all of the various organizations. There are hundreds of Activity listings. There are some 29 different activity classifications for Religious Organizations listed in the "National Directory of Nonprofit Organizations" (16th. Edition). These are coded by numbers "001" through "029." The classification that you have chosen is a "Non-classified Activity Listing" that gives you the code # "000" in that Directory. The "000" listing says nothing whatsoever about the organization other than it gets its revenue from "the general public." Furthermore, most of the various Organizations in the Organizational Classification have individual groups among them that have elected to use the "Non-classified Activity Listing" (000). So this is not unusual.

Now, in conclusion, there is first of all the fact that the 501(c)(3) Code demands that you be classified as a "**Religious Organization.**"

Then, there are the two IRS Lawyers who represented to us that "Ministries" are classified as **"Religious Organizations."**

Next, I called four different IRS representatives whose job was answering questions in the Tax exempt Nonprofit organization field, one of them a supervisor. They all assured me, very emphatically that the "Jeff A. Grove Ministries" organization was a **"Religious Organization."** After some discussion, and my attempt to qualify that, their exact words were, (#1) "It is a **Religious Organization,**" (#2) "It has to be a Religious Organization," and finally, (#3) the supervisor with emphasis, **IT IS A RELIGIOUS ORGANIZATION.** And the last officer (#4) said the same thing, and if I had any further *legal* questions I would have to write for copies of the "Application and all Supporting Documentation," at an IRS office in Cincinnati, Ohio, and it would take me about 8 weeks to get the answer.

Finally, I called the company that produces the "National Directory of Nonprofit Organizations" and found their specialist in the field of Classification to be very helpful in detail. They have contracted with the government, in particular the IRS Department, and get most of the IRS documentation in the Nonprofit field, classifies it for them, and publishes it in Directories which you can find in most large Libraries. The specialist I talked with first of all explained the "Activity Classification" for me, then he said you don't have to wait 8 weeks to find out the *legal fact* of their organizational classification. He said he could get it for me in a few minutes, if I would just give him my phone number, he would call me back shortly.

About twenty minutes later he called back and said "Here it is." The Jeff A. Grove Ministries is formally and legally identified as a **"Bible Ministry and Support ORGANIZATION,"** and that places them squarely in category number 7, a **"Religious Organization."** I asked him where he got that and he answered, "right out of their 2003 Income Tax Return." Then he started to read off the financial information and I interrupted him, and said "I don't need to hear any more. I believe they handle funds properly, the only question I have was about the legal technicality of what organization the IRS understands them to have filled under." And he said, "Well, there you have it!"

*"Well, there you have it,"* Robert! I hope you don't prefer to try and keep this a secret, but that is your choice to make. However, it is going to get out, and it would be far better if it came from us and not our enemies. And if, on the other hand, you prefer to continue to describe your Ministries **"as organizations that normally receive a substantial part of their support from the general public,"** that is your choice as well. I would caution you not to share Bob Harrison's paper in the same conversation because it says very emphatically, "Did Billy (Graham) want and accept money *from the general public?* Yes. Do we? **No.**" Does this amount to more confusion, Robert? Nor do I want my ministers to be in the embarrassing position of having to explain some legal technicality about the meaning and understanding of collecting money "from the general public." I really don't know which is more obnoxious, to be classified as a man-made "Nonprofit Religious Organization," or to be known as Ministries "that accept support from the general public." Would Maurice M. Johnson and his contemporaries reject that classification? I have no doubt whatsoever!!! And is it your testimony to the government that, as far as you are concerned, they could understand nothing more than perhaps, "we could be providing feed for hungry quail???"

Tom Collins has recently made some interesting statements along this line that brought some questions from a few of the younger people. Especially was this important because Tom indicated that what he was talking about was also going on right here among us! After his message I received a call, "what was that word Tom used in his message today, and what does it mean? Some of my young people never heard it before, and I don't know if I heard it right." I answered that it is the word "Apostasy" and it means *a departure from the faith*. But to make sure Tom said what I thought he said, I got a copy of the tape. Message on 4/17/05.

"In the last days there is going to be apostasy—apostasy! 99.9999% of the Christians in our country, or in the world... Apostasy is on us, and 99.99% of Christians that we meet out there are not walking outside the camp! What do I mean by that? Outside of MAN-MADE RELIGION! They are all joined up in SOMETHING, SOMEWHERE, SOMEHOW! And yet there are Christians in these organizations that are endeavoring to serve the Lord...but what they are in greatly hinders them...How many of us are willing to put our will aside and say I'm going to follow You (the Lord), no matter what in my life?..HOW MUCH APOSTASY IS RIGHT HERE (pointing down and meaning among us)?—HOW MUCH?"

Thus, Tom equates "Apostasy" with "**man-made Religion.**" And, I most certainly agree!! In fact, Tom must now realize, with this letter, that HE IS, INDEED, apart of APOSTASY! according to his own words, because the corporation he is a part of is listed as a (**man-made**) "**Religious Organization.**"

In addition Bob Harrison stated, "Did Billy accept money from those that were denominational and had no interest in disengaging from sects? Yes!—Do we knowingly accept such funds? NO." Now if Tom and Bob are right then it really narrows down who we will take money from. First of all we don't take it from "the general public." That cuts out the vast majority of people. Then it narrows down the Christians that we will accept money from to who ever is left over from "99.9999% of the Christians out there. And I would say it doesn't take a mathematician to realize that it is a very, very, very, very select few people. And yet you want to be known as "**an organization that accepts support from the general public**" !?!?

In addition a tape was sent to me by brother Dave Bowin of a message Jim Maurer gave on "What caused the Division Between Israel and Judah?" in the Bible. It was a very *important* and an *excellent* message! The answer— "Jeroboam's clever **Religious Inventions!**" And the application to us today—"Christendom is full of golden calves...idols, (meaning Religious Inventions)" Jim went on to say, "**Man-made Religion** was Jeroboam's evil...The Lord is coming back to take us...and you (hopefully) shouldn't have to get rid of any **man-made religion** in your life." (I am afraid all of these "Ministries" will be left behind, because they are most certainly not GOD-MADE.)

A really sad thing to me is the cold, lifeless, indifference most of our Christian brethren have toward this incorporation subject and the fact that "Apostasy" really is among us. Like a slow moving cancer, undetected until it is too late, so is apostasy. It eventually grows and smothers the life out of an organism, while that organism lies idle and indifferent. There is no better target for apostasy than, as you have said, "Country Club Christianity." The most typical thing I have heard is, "Well, I don't understand this incorporation thing, but I'll just leave it in the hands of the ministers." Such indifference shows that a group of Christians is ripe for Satan's lullaby.

The book by Peter Kershaw deals with churches and **para-church ministries**. He primarily is encouraging churches and ministries to wake up and get out of the 501(c)(3) incorporation because it is not the answer, and you do not need it in order for contributions to be deductible. Of course he is not coming from the same perspective as we were.

Since, Robert, you seem to know the answers about Jeff's property and the building hall we are presently meeting in, and whether or not it has been included in the "Nonprofit Religious Corporation" called "Jeff Grove Ministries," why don't you just say whether or not it has been? It was understood by us, because of another brother's request at that men's meeting, that no action would be taken until further discussion was made about it. Why the secrecy? Is this man-made "Nonprofit Religious Organization" going to have a "Religious Organization Edifice" as well???

The reason I have written you, if you care to believe it or not, is because I am commanded to "Examine everything carefully; hold fast to that which is good; abstain from every form of evil." And, "Test yourselves to see if you are in the faith," (I Thess. 5:21,22 & II Cor. 13:5 NASB). When I have tested your arguments with the Scriptures and the facts, they don't measure up and that obligates me to tell you so. Brother Maurice Johnson challenged us with this over and over again. And, indeed, I challenged him and all the other ministering brethren, over and over again, until I saw that what they were giving was the truth. They were always open for such a challenge. In fact, were glad that I was doing it, and never accused me of pride or sin for challenging them. Thank God! I hope you don't believe that you and the other ministers are beyond such a challenge.

Was I on a spiritual high by the testimony of the Tax Case? You bet I was!! So were a whole lot of other of my Christian brethren thrilled at the testimony. And that testimony **emphasized** that this Divinely Incorporated Nonprofit Religious Organization was designed to handle its funds, and could actually handle all the money and all its finances, throughout the centuries, that God would provide (See the Tax Book pages 267-270). Has anybody ever said they have been spiritually thrilled by this man-made "Ministry" incorporation philosophy and rhetoric??

In your arguments, Robert, you say, "All of the discussion about the church being a corporation really isn't relevant," and that is what I gathered from my discussion with you in the summer of 2002, when you made your presentation in Fort Worth. It really didn't impress you. And I understand now, that this is because you are regulating these "Ministries" as if they were just some kind of Secular Organizations or "a corporations authorized by Caesar to do business." Of course, if our Christian group was just a secular organization, and the IRS was asking us to form a Secular Corporation, then nobody, including brother Johnson, would ever object to forming one! However, this is positively not the case! The IRS was not asking us to just form another organization to do business with Caesar! They were asking us to "form a nonprofit Religious Corporation," and this clashes positively with the Word of God on the subject. And, therefore, the subject of the church as a Divine Corporation is VERY, VERY "**RELEVANT!**" Furthermore, your error in ignoring the "Religious" nature of your "Ministries" blindsided you to the reality that you are just creating more "man-made, Nonprofit Religious Organizations." And, therefore, all of the arguments I put forth in my first letter (and apparently those of the brethren in Virginia who object to this as well), are accurate, and they stand as stated!!! 1.) You have created other "Religious Bodies" other than the "Church which is Christ's Body." 2.) You are using other names, contrary to the command in Col. 3:17, to do all that we say and do (as Christians) in the name of the Lord Jesus Christ. 3.) You are

building man-made "Religious Organizations," while we have announced on the radio and in print for many years "that we are building NOTHING but Christian lives, and homes, and the church which is Christ's body." Etc., Etc.

You remind me of the apostle Peter when he saw Christ walking on the water. That is an amazing thing Peter thought. Can I do it also? "Lord, bid me come," he said. And the Lord said, "come!" And Peter started walking on the water. But when he fastened his eyes on the waves and swells he began to sink. Walking in the truth of the "One body," as in the Tax Case, was like walking on the water—kind of scary, especially when you see more money and higher reserves!

The clearest illustration of what has happened, that I know of, comes from the story in the Bible of Joshua and the Gibeonites. When the people of Israel were to go in to conquer the land of Canaan they were explicitly commanded to make no covenants with any of its occupants. However the Gibeonites deceived Joshua and the leaders. They dressed in old clothes and had moldy bread, and said they were from a far off country, so that a covenant of peace could be made with them. They wanted to be exempt from the command that God had given. The leaders of Israel were deceived and did not inquire of God. They trusted their own "smarts" and eyesight, and therefore, made a covenant with the Gibeonites, thinking they were exempt from God's command. Therefore, when Israel came to their cities they found them to be neighbors and they could not smite them "because the leaders of the congregation had sworn to them by the God of Israel. And the whole congregation groaned against the leaders." (Joshua 9:18). There is a real parallel here to what our ministers have done!

In addition, I was surprised to see in Bob Harrison's paper, in the very same sentence these words, "This 'Camp' is sponsored by **Christians** Meeting *only* (emphasis mine) in the name of the Lord Jesus Christ and is funded by Robert A. Grove Ministries..." And Bob Harrison actually tries to justify the use of another name other than Christ by ignoring that aspect of the statement that describes the MEETING as being "only in the name of the Lord Jesus Christ." And then pretends that gathering funds for such a MEETING is a different subject, and therefore, we can use a different name to describe that aspect of the MEETING. Everybody should know that there would not be a MEETING unless you gathered funds for the MEETING, and therefore, the gathering of funds for the meeting is a vital part of the MEETING. And if you are gathering funds for the MEETING in the name of Robert A. Grove Ministries, then the MEETING could not possibly be "ONLY in the name of the Lord Jesus Christ."

Do you brethren realize that all of these arguments about having to form a nonprofit Religious Organization are the very same ones that all denominationalists use to justify the creation of their corporations??? Yes, I have heard it many times in the past; "Of course we have to incorporate religiously, it is the proper *business* thing to do;" "Of course we have to religiously incorporate with the State in obedience to the Word of God on the subject of *respecting Caesar*, and Caesar asks us to do it;" "Of course we must religiously incorporate today, because the *times have changed*, and we don't do things the way we used to, and one needs to adjust to the times;" "Of course we can religiously incorporate with the State because nobody really thinks these incorporations are *religious idols*; that idea is a relic of antiquity;" etc. etc.

The fact that I may be a disqualified, egotistical, failure does not change **the truth**, Robert!

In fact, the Scripture indicates that sometimes God uses the "base" thing to shame the "wise." (I Cor. 1:27,28).

Your brother in Christ,

Jack W. Langford  
6/20/05

P.S. What in the world made you think Allen Hemenway "prompted" my letter to you??  
It was Robert Grove's RESPONSE to Allen Hemenway that prompted my letter!