

This is Robert's second letter to me, dated 6/28/05 (but mailed 7/11/05).

Dear Jack,

I received your addendum dated 6/18/05 to your letter of 4/12/05. I am very sorry to have put you to so much trouble in researching the IRS code, to determining the various classifications of 501 (C) 3 corporations, for the purpose of determining the type of corporation Jeff and (I assume) the rest of us are using to handle funds. At this point, unless further research on my part or the part of brethren involved indicates different, I will stipulate to the accuracy of your reporting of the tax code as it relates to the corporation we are using to handle funds.

Let me start by acknowledging that in reviewing the first paragraph of page five of my 4/25/05 letter to you, my statement as follows:

“In addition, the description is not accurate. From a legal standpoint the corporations we are using are described as *‘An organization that normally receives a substantial part of its support from a governmental unit, or from the general public’.*”

**Is not accurate as stated here, as it is not complete.** My question to you was relevant to who you were quoting when you used expressions like “*Jeff Grove non-profit religious corporation,*” enclosed in quotes in your letter. I raised that question as that is not a description any of us use to describe what we are doing and you put the expression in quotes. As you used it, I understood you to be quoting someone among us. I should not have gotten into the question of whether the corporations are identified by IRS as religious or not because that is irrelevant in our understanding of the subject and not an issue for us.

I am assuming that your research with IRS is accurately represented by you and it is consistent what I believe are the facts. **As I have stated, I was wrong** in that I did not recall and list the classifications #1 through #8 (number 7 being a Religious Organization) under which are the additional categories “a” through “j” (“a” being a Church...and “h” being an organization “funded by...or the general public.” The category “h” is the one we are designated as rather than “a” being a church. The activities we are involved in are religious. We are obviously not engaged in Scientific, Literary, or any of the other categories in #1 through #8 as to the service supported by the corporations. All of these categories (#1 through #8) reflect the basic type of activity that will be performed or funded by the 501 (C) 3. I failed to state this because it didn't enter my mind at the time. **Again, I apologize—I should have recalled and included those categories.** From the standpoint of IRS, the corporation would be defined as religious because it is involved in religious activities not the other seven types of activities listed. This same conclusion would be drawn by anyone else observing what we are doing with the funds.

Our goals when we began to investigate what options were open to us were how we could be in compliance with the law as we understand it, and still deduct contributions in the United States, **and** how brethren in Canada could take deductions for contributions used for the work of the Lord. In Canada their law is structured so that a contribution can NOT be deducted unless a receipt from a “**registered charity**” or church is submitted **at the time the tax form is filed.**

**If** we could **not** have accomplished this **and at the same time:**

- **avoid starting** a church,
- **avoid naming** a church,
- **avoid joining** believers to a church,
- **avoid joining** believers and unbelievers together in a church, and
- **avoid establishing a statement of faith or doctrine** other than the Bible—

we would have given up the tax deduction. **These are the issues the Bible speaks** to relevant to the

function of the church of Jesus Christ on earth. This we accomplished as you acknowledged in your first letter. **It was not** our goal to avoid using a vehicle to interface with IRS that they would classify as a religious corporation.

If I said anything that would cause you to conclude that we would agree with this statement, *“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 ‘Nonprofit religious Organizations’? If they are, the question is settled!”* again, **I apologize**. I had **no intention of conveying** that such would settle anything relevant to our disagreement over what is a biblically acceptable way to handle funds today. Whether the corporations are identified by the IRS as religious because they are funding religious activities and religious teaching is not the issue.

I believe everyone knows that a corporation (**any** corporation used for **any** purpose) is **authorized** by **Caesar**, and is **formed** by **men** and **directed** by **men**. Everyone involved knows that the corporations that we are using are considered by the IRS as being **“not for profit,”** and they **are funding what IRS categorizes as religious activities**. The activities are religious, but in our case unknown to IRS it is about the **“true religion and undefiled before God and the father...”** Whether we were funding the religious work we are doing and have been doing for many years as a **sole proprietor**, or as a **corporation**, it is still religious work. Neither category accurately reflects the relationship between Jesus Christ (the head of The Church), and His ministers or the relationship between His ministers and the members of The Church. Both categories are a way of doing business in matters controlled and directed by Caesar—neither accurately reflects the spiritual issues. In our understanding only one of these two business forms are acceptable to the IRS to be granted “not for profit” status.

As to my statement “your saying it doesn’t make it so.” This statement was in reference to your quoting statements similar to the one that follows and then describing them as lies, “*We are not building any man-made religious organization’ And this is a lie.*” I will say again you saying that this statement is a lie, doesn’t make it so. In the statements you are quoting most of us would understand “man made religious organization” **is being used as a synonym for a man made church having members, and/or causing division among Christians**. Using the phrase the way we commonly use it, the organization would have members, and we would be building it as members are added to the “man-made religious organization.” We commonly understand the word “organization,” in this context as a **synonym** for church. This is not the way the words religious or organization are being used in the tax code—as churches are a specific sub-category and there are many other types of organizations. In understanding these types of phrases as we generally do, the statements are honest and accurate—unless one can not or will not distinguish between different usages in a different context. If one is using the terminology of “religious organization” to describe the corporations that we are using, how would we be building the organization in a way that has anything to do with The Church of Jesus Christ? The Church of Jesus Christ consists of people not money or property? In contrast Robert A. Grove Ministries consists of **ONLY** money and property and **NO** people.

If we do not recognize in our minds the difference between the religious organization (if we choose to use this phrase to describe the Church of Jesus Christ)—in the realm of what is God’s and a religious organization (a corporation) that is in the realm of Caesar and deals with money and business transactions—then to me we demean the glorious church of Jesus Christ. We do this by lowering the Church to the level where we look at them both on the same plane and say we can build the one, but can not use the other because they are in conflict with each other.

They are not really in the same field to say nothing of being in competition with each other. The one is authorized by God through Caesar for the benefit of any citizen of our country choosing to use such a

business vehicle, the other is of God provided by God for the profit of all mankind and specifically the profit of His blood bought believers in Jesus Christ who are members of His body. In addition there is profit to The head of The church as He wants a relationship with his creation and therefore says “*be reconciled to God.*”

Let me express a few thoughts about the difference between **receiving** contributions from the general public, and **not** receiving contributions from the general public. You point out a perceived conflict between the classification we are functioning under: (“h”) “...receiving a significant amount of its support from the general public,” and Bob Harrison’s statement that we do not receive contributions from the general public. Again, this is something you can understand and harmonize if you want to, or you can not—it’s up to you. The key is to look at it from the perspective of the different parties involved, (Who is speaking?). From the perspective of the **IRS**, if a corporation does **not** receive it’s funding from an individual, or from members, it receives its funding from the general public (not an individual, not members). They are not interested in the faith or lack of faith of the donor. From our perspective we do **not** solicit funds from the general public. Funds are contributed primarily by people who profess to be Christians (members of The church which is His body), and who we hope understand what we are doing and consider it to be the work of our Lord Jesus Christ. There really is not a contradiction however; you must understand what is being meant from the perspective of the speaker or the tax code when the expressions “*from the general public,*” and “*not from the general public,*” are being used.

It seems to me that the questions that we encourage people to ask and answer accurately when studying the bible are appropriate in analyzing this subject: Who is speaking? To whom is he speaking? On whose authority (or from what perspective) is he speaking? For (or of) what period of time is he (are we) speaking? The meaning of phrases and words must be determined within some context often established by an accurate answer to these types of questions.

Again, I am sorry for my inaccuracy in the statements as I have referenced them in this letter. I apologize for causing you to invest so much time in the research of these issues. I hope this letter can be used in some way to help us be of the same mind on the issues addressed.

My appeal to you would be that for reasons desirable to none of us you are **not** in a position where you are dealing with funds contributed by saints, and interfacing with IRS (or Revenue Canada) in accounting for those funds. Those of us who are (both from the perspective of the donor and the minister), must deal with this legal/financial interaction and do it in a way that **we understand** to be legal, moral, and not in violation of biblical truth. You are aware of what you are aware of as to the technicalities of this challenge, and we are aware of what we are aware of—we may not be dealing with the same set of information. My appeal would be that you allow us the liberty to counsel together, study God’s word together as brethren in leadership, and come to a conclusion in a matter of judgment different from what you believe you would come to if you were in our shoes. You are not disagreeing with us over what the bible teaches relevant to the church of Jesus Christ. What you are disagreeing with is whether the decision made (in good conscience) by brethren in 1961 is the **ONLY** right decision that can be made in applying the truths we agree on for that time and I guess for ever more. Therefore, in your mind (as I understand you) if what we are currently doing doesn’t line up with your understanding of all the facts, understandings and conclusions of brethren surrounding the Morey case in 1961—we are wrong. Please allow us to function with a clear conscience dealing with the situations we are facing today with the understanding we have today (which you don’t have to deal with) rather than try to force us to do the same thing they did in the same way—to be at peace with you. Please, let us be “*peace makers*”—let us “*endeavor to keep the unity of the spirit in the bond of peace*”—let us not forget that “*we are brethren.*”

With Christian love, Robert A. Grove