

Bob Harrison's Second response, also read before all the ministering brethren, 9/12/05.

Dear brother Jack,

I received your letter dated 7/25/05 on 7/29/05. I first read it on 8/1/05. The extensive time you have spent on addressing this particular issue (in all of your letters this year) clearly manifests its extreme importance to you in my mind. Additionally, this is my very first correspondence with you ever. Never have I envisioned that I would have needed to write to you nor you to me about such a matter as is currently being considered.

You are my senior by more than 15 years. This puts me in the awkward position of answering an elder. Not only are you my elder but you have functioned as a seasoned leader among us. My appreciation (which remains very high to this very day) for what you have done for me by your ministry among us in years past increases the intimidation that I feel in answering your letter. But the Scripture furnishes me with guidance as to how to approach you in such a manner as to please the Lord. It is my desire that what follows be honoring and respectful of whom you are and where you are in respect to me. I ask your forgiveness now if I fall short in this area of showing the proper respect towards you. I will give this my best effort to appeal to you in a manner that the Holy Spirit can use in the hearts of both of us to bring unity on this matter before us for Christ's sake. I will be direct in addressing the issues you presented. Thus it may appear at times that I am not considering who I am addressing. But in my mind I will be attempting to address only the matter and not you.

I wish to entreat you now to "hear the entire matter" as the Scriptures direct us to do. Then I would further entreat you to deal with the entire matter in your own heart and mind. Let me explain why I say this. Where I am a leader in the Body of Christ is a place that demands knowing for my self and being prepared and able to explain to others the whys and the wherefores of matters. Thus I truly need to be clear and solidly based in my understanding before concluding a matter. The change under discussion here that was made in 1999 was arrived at after several tears of consideration and was not based on a single discussion or a single issue. Therefore the position is one that has been reasoned out by understanding the facts and then making application of the facts to the principles found in the Scriptures. So this is **a reasoned position** arrived at with much reflection and consideration. It is not a judgment call based on a single point in the matter.

As you well know reduction of a multifaceted issue to a single faceted issue makes deciding the issue very simple. But the decision thus made is not a decision of the multifaceted issue but of the substitute single faceted issue. Thus the solution is actually not a solution at all for the original issue. In my mind you have in your mind consistently reduced the change made in 1999 to a much simpler issue. Yet current leadership considered this multi-faceted issue for several years. Thus your conclusions and sweeping condemnation of what was done completely sidestep the multifaceted issue at hand. This is where I am in my understanding of your view of the matter.

If you are going to help me (as you indicated to me was your desire in your letter) to rid myself of the confusion in my mind that you believe is there then you will need to deal with all the facts that are presented to you by me. All of these facts taken together are what determine the matter in my mind. A sweeping discounting of my conclusion without dealing with the facts of the matter does not edify me. I need to understand why I am wrong in my view of the facts and not just that you think I am wrong. This last statement assumes that you wish me to change my position and understand for myself why I changed and why the new position is correct. And it further assumes that I will be able to relate all of this to the Scriptures. And thus I will be prepared and grounded so that I can explain it to others.

When I endeavor to help someone I try to understand their view totally. I try to see what they see and why they see it thus. Only then do I truly understand and appreciate the obstacles that must be overcome to help them see the error in their current position. It also helps me to understand how to help them **move themselves** towards the correct position. For those that are leading others it is imperative, at least in my

thinking, to bring as much understanding as to the “why” of matters as possible. Then the one following is not just relying on their trust in the one being followed. But they have proven the merits of the new position for themselves from the Scriptures. (I Thess 5:21)

In entreating you to deal with all the facts in your mind I believe that you will arrive where I am in my understanding. For where I am now is where we (current leadership) are in our understanding after collectively addressing all the facts and applying them to the Scriptures. So this is not an entreaty on my part from the point of suspecting weakness with my position. But this is an entreaty from the point of having confidence that if you deal with the same set of facts that I am dealing with that we (you and I) will arrive at the same judgment. I am confident that both of us using the minds that God has given to us and guided by the Holy Spirit’s leading us in applying the Word of God to the relevant facts that we can arrive at the same mind and be of the same judgment. My hope and expectation is that you will likewise believe this. Thus we both need to “answer the mail” so to speak. I am endeavoring to do this with this letter to you. Your letter to me did not answer the previous mail (my paper sent to you by Robert) but discounted it in total in my thinking. I say this only to be explicit about how I view your letter so you do not have to infer how I feel.

It is my desire to be open to examination. It is also my desire to sincerely give an answer that is due to my brother in Christ who inquires as to why I believe in what I have done. It is my desire to be standing with the Lord in the things that I do. It is therefore imperative that I be willing to be examined in my stand. This truly is a safety net for me and for brethren as you referenced Jim Maurer saying in your hearing. I am not afraid of this. You are also correct to observe that many brethren trust me and will follow me without checking me in detail. This too is both humbling and a burden of heart to not influence or lead them down paths that cause shame or harm. Being prayerful and careful I have found takes time. For me to digest and understand as input such as you have provided to me for my consideration likewise takes time. Therefore I have taken this necessary time. Thus it remains to collect the facts, apply the facts to the principles in the Scriptures and reason out what the conclusion of the matter should be. With these considerations in mind and having gone through the process of collection, application and reasoning I will endeavor to answer your mail to me.

You are most correct to observe that I was not around in the years of the initial effort on this subject. It is also true that your recounting details of what happened, when it happened, the exact sequence in which it happened and who was directly involved has been most enlightening to me. I am truly grateful to have this more in-depth set of information for prayerful consideration. You mentioned some things which you observed that I failed to state in my paper. You are correct in your observation. I did not know some of the things that you mentioned at the time of my writing my answers to questions raised here in VA. So there was no way I could have mentioned them. This admission of not knowing some of the pertinent facts, as you see them, may, in your thinking, totally annul anything further I would have to say. But nonetheless it is a matter of fact that I did not mention them and this is the reason why. But since you have made me aware of these things I have now had time to consider them and have considered them.

First you mention the title of my paper that Robert forwarded to you along with his letter of response to your letter. I did use the term “Religious Incorporation” as you observed. My point in using this term was precisely as the title stated. That is there are concerns that have been voiced by brethren about the subject of religious incorporation as such subject relates to the 501c3 corporations. And my paper was a written statement of my public and private responses (as best I remember them) to what I considered the key points of these concerns. I was not admitting or denying in the selection of the title what the 501c3 corporations were or are viewed as or are understood by anybody to be. It was merely an honest effort to make a factual statement as to the nature of the concerns that were addressed in what was contained in the paper.

Secondly, it is a fact that the 501c3 organizations we have established are viewed by both the IRS and ourselves as organizations associated with activities of another organization (the latter being the various

local manifestations of the Body of Christ). The local manifestations are spiritual entities (consisting of people-saints) established by God alone and so defended by brethren and acknowledged by Caesar as existing independent of Caesar in 1961-2. The activities of the spiritual entities are religious in nature. The 501c3 is established for the purpose of executing the business-oriented aspects (the transactions dealing with material assets and the flow of assets) of these activities of these spiritual entities. Thus the 501c3 is an organization that is associated with religious activities. The 501c3 does not do anything as would a person since it is lifeless. This material asset focus associated with religious activities of people is, therefore, the genesis of the IRS categorizing the 501c3 in the religious organization category. I believe that this accurately reflects the proper view of what the activities are that the 501c3 is involved in as an organization. It is honest and appropriate to use this descriptive term “religious organization” for the 501c3 to both us and to the IRS. There is no sin here. There is no compromise here. There is no division in the spiritual entity here. (I will elaborate further on this point later.)

I realize that you do not agree with this. Nonetheless, the purposes for establishing our 501c3’s and the activities supported by our 501c3’s are religious in nature as a matter of fact. This is true of gospel fund accounts as well. These funds are lifeless and associated with material asset flow. The form 1023 and Publication 557 on non-profit organizations direct applicants in the defining of both the purposes and the activities of the 501c3’s. This then is used by the IRS to categorize the organization as religious or whatever. So it is the former (purpose and activities) provided by us which are used by the IRS to provide the latter (the organization type). So we did not select the religious category for our 501c3. This is not for the applicant to choose. The IRS determines the categorization. You may read the Publication 557 and Form 1023 directions in full if you care to substantiate this. This is a detail point, admittedly, but it is a fact as well. And we should base our judgments of matters of concerns on the relevant facts in the matter according to the Scriptures.

Thus the 501c3’s we established, by IRS definitions, fall into the “religious organization” category. The 501c3’s were therefore made by man under the authority of Caesar in the delegated domain of authority that Caesar received from God. Caesar (not God) decides HOW to function in this area of delegated authority. This makes the 501c3’s a man-made rather than a God-made entity for sure. But for now let me just state that God authorizes Caesar to be God’s agent to regulate all activities for the purpose of taxation concerns and this “all” includes religious activities. And God declares this delegated agency God’s ordinance. Furthermore, God directs saints to obey this ordinance. This admission on my part of 501c3’s being a man-made is not equivalent in fact to an admission of sin. In your mind I recognize that it is. But in my mind it is not. Please bear with me. I will revisit this point in more detail later.

At the bottom of page 1 of your letter and continuing on to page 2 you make a number of points. One of these was that the 501c3 code was viewed as an “*obstacle, if not the PRIMARY OBSTACLE, in the path ...viewed as an obstacle was simply because it demanded that we form some kind of artificial, man-made “Religious Corporation”*”. The brethren in 1961-2 were correct in their view of 501c3. That is indeed what it is. It is an obstacle. It demands some kind of incorporation. And this demand became law in 1959. But the Tax Case was for prior years and therefore the law **was not applicable to the case**. But **the law was upheld as constitutional** and therefore valid from the point of 1959 forward. This is faithfully recorded in the Tax Case book page 332.

It was also clear that the brethren’s concern about 501c3 being an obstacle was further confirmed by the discussion faithfully recorded on pages 326-327. here it is reasoned by the Judge that both 501c3 and 170 are companion sections. And further the Judge reasoned that to arrive at the “proper interpretation” of 170 one should use the guidance provided by 501c3. Thus the 501c3 becomes even more of an obstacle if used to guide the interpretation of 170. And again let me say that the legitimacy of both sections was upheld by the Judge. Only the lack of promulgation allowed the obstacle to not be an obstacle **for that Case** involving years **prior to 1959**.

The 501c3 **is and has been an obstacle for us since 1959**. Our understanding in the late ‘90s was

Identical with the brethren in 1961-2 as you record in your letter to me. They then and we in the late 1990's came to the same conclusion by looking at the same facts. Honest and reasonable men cannot help but come to a common understanding when looking at the same facts. How much more so can brethren be of the same understanding who are indwelt by the Holy Spirit and desiring to both individually and collectively have the mind of God on a matter.

If my memory is correct we sought legal counsel on our current posture (accumulated assets and post-1959 operations) regarding our ability to defend successfully against an IRS challenge using the Tax Case judgment. It was the view of those asked that there was no chance of successful defense. We had two options: 1) address the obstacle or 2) eliminate taking deductions. We chose to look into #1 for a possible path but were **unanimously** unwilling to compromise on dividing the Body of Christ. Thus if there was no path to be had then #2 would be what we would do. Surely you would agree with this approach as being a prudent endeavor. I sure hope so.

But back to page 2 of your letter. You make the following statement at the end of the top paragraph. *“Man-made religious organizations of any kind were, and should have been. Anathema to us and to any Bible believing, God-fearing Christian”*. **I hope you are willing to truly examine this statement.** Let us look closely at this statement. It appears to be an irrefutable truth. It sounds right. But what are the assumptions that would make such a statement true? What is the problem with man-made organizations that make them anathema to us? You consistently elaborate on your understanding of the essence of this point. You cite the fact that division in the Body of Christ is sin. All of your currently ministering brethren agree with you on this point that division is sin.

So your assumption that makes this statement true in your mind as evidenced by your many objections to religious incorporation is that **“any kind”** of Religious Corporation divides the Body of Christ. **This assumption is not true in every case.** In the case where this is not true (and this case does exist) then such a statement is too broad and too sweeping. Therefore it is not “sound words that cannot be condemned”.

There are many Religious Corporations that divide the Body of Christ. They are sin. They should be *“anathema to us...”* as you state above. They are anathema to those currently ministering and we state so as you have referenced in your letter. Your brethren (at least in your mind) must be hypocrites or in denial or ignorant or simple or calloused beyond hope since they say as they do and sin as they are doing with 501c3's being condemned by their own mouths. I hope that you do not truly believe this about your brethren who, according to my memory, you refer to in one of your letters as *“my ministers”*.

What should we do to be speaking sound words about Religious Incorporation? We need to ensure that our embedded assumption is true. First we need to establish that the particular Religious Corporation in question does indeed divide the Body. If it does not then we need to distinguish this fact in an appropriate manner lest we overstate the case. And clearly overstatement would not be sound words. What would it take to divide the Body of Christ? Wouldn't it require the identification of some members and the segregation of some members of the Body of Christ under another name? If no members of the Body are segregated under another name by a particular Religious Corporation then how does it constitute a division in the Body? If the religious Corporation has NO MEMBERS then who is segregated under this Religious Corporation? Our 501c3 approach has no members. Not a single member of the Body is segregated under another name. But you contend that it is. How do you get there? If no people are in the corporation then how does it divide anybody from another? **Your accusation on this point is without foundation.** “Any kind” must be understood to refer to membership corporations. We generally understand this and use it (as you have pointed out) in this manner. Your use of the statement is true for membership type cases. But this is not what our 501c3's are. So your statement is untrue for what we have done.

Returning to the examination of your statement *“Man-made religious organizations of any kind were, and should have been, anathema to us and to any Bible believing, God fearing Christian”* I would like to

focus on the “*Bible believing, God-fearing Christian*” part. Both of us do believe in the Bible. So what does the Bible say is relevant to this matter?

Ro 13:1 ¶ *Let every soul be subject to the governing authorities. For there is no authority except from God, and the authorities that exist are appointed by God.. 2 Therefore whoever resists the authority resists the ordinance of God, and those who resist will bring judgment on themselves. 3...Do what is good, and you will have praise from the same. 4 For he is God’s minister to you for good. But if you do evil, be afraid; for he does not bear the sword in vain; for he is God’s minister, an avenger to execute wrath on him who practices evil. 5 Therefore you must be subject, not only because of wrath but also for conscience’ sake. 6 For because of this you also pay taxes, for they are God’s ministers attending continually to this very thing. 7¶ Render therefore to all their due: taxes to whom taxes are due, customs to whom customs, fear to whom fear, honor to whom honor.*

I reason from this passage that subjection to the ordinance of God is mandatory if one is to please God. Or if I may use your words one must be in subjection to the authorities to be a “*God-fearing Christian*”. And the administration of defining what the “rules” are in the area of taxes, specifically, has been **delegated by God** to the “authorities”. This is the IRS for us, when we make application of the Scriptures. So the rules that the IRS establishes, as God’s agent in the taxation area, apply to me in the mind of God. Understanding the rules and being in subjection to the rules is the ordinance of God for me. This is not yielding God’s place to Caesar but **seeing the place God has assigned to Caesar**. This is God’s direction to me. I need, for conscience sake, to be in submission to this direction. I feel that I am and that I have properly educated myself as to what the rules are and how to comply so as to please God by obeying Caesar in this area of taxes.

When I review the Tax Case I see that “the authorities” spoke declaring that defining both what is a church and what is a tax-exempt organization is the right of “the authorities”. Brethren had contended otherwise and lost that part of the case. Thus what have been applicable to us and our efforts since 1959, which was before the trial in 1961-2, are 501c3 certification requirements. Again, **the obstacle** has been with us and it is an obstacle. The Judge affirmed this as I understand the decision. Thus 501c3 is the ordinance of God for us in the area of taxation. Therefore for conscience sake before God we need to comply. To be Bible believing God-fearing Christians we must be in subjection to Caesar in the matter of taxation. **It is the ordinance of God for us.**

Furthermore, using the 501c3 mechanism to be compliant with Caesar’s rules in the area of taxation, without incorporating a Church (which would be a sin) is maintaining a separation that renders to God and to Caesar what God has said belongs to each. Thus we are submitting to God by submitting to His agent in the matters of taxation. This appears to be pretty straight forward to me. The factors in 1961-2 of no accumulating assets and this fact therefore rendering “purely academic” (page 327) the need for compliance with dissolution as it affects assets is no longer true. You acknowledged this in your letter to me. Therefore, the 501c3 demand (or the obstacle as we all viewed it) is and has been since 1959 **not addressed by us**. Yet it is the ordinance of God for us. I believe that we have remiss in not addressing it sooner. But we are no longer remiss in this matter. **We are in harmony with the ordinance of God** in the matter of taxation. I hope that you can see this and rejoice in our prudent handling of this matter.

What I am trying to do is to practically apply the principles and directions in the Word of God to real life situations in such a manner as to be approved of God. I believe that you want me to do this. So this is how I am doing it. I recognize that my thinking leads me to a position that appears to be different than the one taken by brethren in the Tax Case. But to help me have a clear conscience (and not betray the trust of those following me) I need to understand why it is wrong from the Scriptures. Telling me that it is a change from the stand taken in 1961-2 will not be a sufficient cause to move me.

Therefore, in the matter of examining the statement you made I conclude the following. The statement is true when it is understood that the Religious Corporations being referred to actually do what you wrongly condemn us for doing which is causing division in the Body of Christ. When a Religious Corporation

does not cause a division in the Body of Christ then the statement is not true. Thus to be “sound words” the statement needs some qualification. How best to do this would be somewhat situation and context dependent as most all communication is.

Let me return to the issue of division in the Body of Christ. Please bear with me in a little repetition. I believe it will provide needed context. Division in the Body of Christ is sin without question. Rather than dividing saints under other names (which are sin) we should be recognizing that all saints are to be identified only by the name of the Lord Jesus Christ. Therefore any religious incorporation **that yields such a result** (saints identified with another name) is sin. However, **if a religion incorporation does not yield such a result then it is not a sin** as least in the matter of dividing the Body of Christ. The 501c3’s that we have established do not incorporate saints. To say that our 501c3’s incorporate ministers or saints is not speaking sound words as stated above. Affixing the label of “another (or 2nd) body”, asserting that the ministers have been reincorporated into a separate body or that an idol has been established does not establish anything from the Scripture for me. Division in the Body of Christ is **about people**. The 501c3’s we have established are **about material assets** as is clearly attested to by the Judge’s statement in 1962. Of course there are managers of the 501c3 known as the Board of Directors (BoD). But the directors are not a part of the 501c3 anymore than you were a part of your gospel account. You were the designated responsible party for management of the account. The BoD is the designated managers for the 501c3 in the very same manner. The responsible party for the 501c3 is the BoD. The 501c3 involves material assets only (not people). This fact of dealing with exclusively material assets is precisely why the “authorities” are rightly involved with the matter in the first place. **Material assets** are the domain of Caesar. Taxation is about material assets not people. This is the ordinance of God for Bible believing God-fearing Christians. We must be in subjection for conscience sake before God.

Earlier I made the following statement. “Thus 501c3 is the ordinance of God for us in the area of taxation”. In the matter of what is a church the Judge upheld that 501c3 is the defining code for determining whether or not an organization is a church. As also stated earlier we did not wish to compromise our understanding and testimony. Therefore 501c3 is not going to be used by us to certify that we are a church. God has spoken on this issue of what THE Church is. We do not need Caesar to speak on this. Nor has God authorized Caesar to speak on this. And that is what brethren in 1961-2 faithfully contended for as a matter of testimony. I was before and I still am grateful for their zeal and courage to make this testimony about the Church of Jesus Christ which God established independent of Caesar before the court. **Brethren did not win** (except for years prior to 1959) this part of the case. The Judge did recognize that there was an organization in operation. The Judge recognized that the organization that was functioning was not authorized by Caesar but definitely did exist. Thank God for this testimony. Thank God for this honest acknowledgement by the Judge. But that acknowledgement of “an organization exists” was sufficient for tax deduction under Section 170 only as long as 501c3 was not in force. This is no longer the case. Section 501c3 now must be addressed.

But in the area of taxation the Brethren did not win the argument of being against the requirement of 501c3. This 501c3 was upheld by the Judge but ruled not applicable to the Case for the years in question. So in the matter of taxation (not defining the church) the 501c3 is the ordinance of God since 1959. I hope that this is clear to you. The brethren also did win the reimbursement of their contributions.

Now I will address the Order for Judgment issue discussed on pages 326-7 of the Tax Case book. The 501c3 has been law since 1959. The 501c3 is relevant to tax-exemption status of an organization, even churches as I will discuss later. And the organization must be certified (or at least meet the requirements of 501c3) by passing certain tests. For the period 1959-1999 we were not certified nor did we meet the requirements. Therefore we were not in compliance with the ordinance of God in the matter of taxation for 40 years. We were not certified because we never submitted ourselves to the certification procedure. If we had submitted ourselves we would not have passed. We did not have in place any procedure for distribution of assets upon dissolution of the organization that ensure that the exempt purpose of the

organization and its contributed assets is honored. Thus we could not have overcome the obstacle if we had tried after 1959 without some additional effort.

Given the years in question in the Tax Case and the lack of promulgation of 501c3 for those years we squeaked through a hole that existed in law at that time. We had the testimony acknowledged of being a church without having to satisfy 501c3 requirements as to what constituted a church. Thus with the acknowledgement of being a church we were therefore eligible for deductible contributions under section 170. **After 1959 we would have to satisfy the requirements for a church under 501c3 (whether we sought certification or not) or else we would lose the tax-exempt status that would render contributions to us not deductible under section 170.** To pass the requirements as a church would require our taking a name, writing by-laws, having members and so forth. This we would not do. This we should not do! It would indeed be sin to do so. The other option would be going to court again to see if we could win this time on the points that we lost on before. Namely the point on which we lost was the right of the government to say what a church is according to 501c3 and all its implications. Without being certified after 1959 or at least meeting the requirements of 501c3 we lose the tax-exempt status that makes contributions to us not deductible under section 170. Thus we again faced the reality that all have seen. This is the reality that 501c3 is an obstacle.

For substantiation of what is stated immediately above let me use as a reference an article posted on Kershaw's own web site. (This issue is discussed explicitly there in multiple articles) And the conclusion is as stated above, based on IRS documentation that Kershaw cites. The citation from the article is as follows in italics. This is found in an article entitled "*501c3 Facts*" and is prominently listed on Kershaw's site.

“Churches Need Not Apply

In order to be considered for tax-exempt status by the IRS an organization must fill out and submit IRS Form 1023 and 1024. However, note what the IRS says regarding churches and church ministries, in Publication 557: Some organizations are not required to file Form 1023. These include: Churches, interchurch organizations of local units of a church, conventions or associations of churches, or integrated auxiliaries of a church, such as a men's or women's organization, religious school, mission society, or youth group. These organizations are exempt automatically if they meet the requirements of section 501(c)(3).”

Please note the highlighted sentence. The IF is the obstacle of 501c3. There is no lawful way around this since 1959. The Judge in 1962 upheld this right of the government to apply 501c3 after it was promulgated. Kershaw's proposed route (that you recommended looking at and I have) through the Free-Churches as he calls it is a **sinful, compromising, sectarian, man-made, idolatrous** route. We will not go there with the Lord's blessing for sure. You cannot support such an approach either and be godly. We must address the obstacle of 501c3. We must do this. We have.

It is clear to me that we could not submit to the certification requirement of 501c3 as regards a church without compromising our testimony and the truths in the Scriptures. So such an approach was out of the question. But was there another approach that did not compromise our testimony but complied with the Scriptures. As discussed before we found the non-member no-profit organization **the solution** which allowed us to comply with the ordinance of God regarding taxation issues and at the same time not compromise or sin in the matter of what God says is the Body of Christ and how it is to function. **Since 1959 the hole** that was in the Tax Case years of 1952,54,55 **has been closed**. The obstacle presented by 501c3 must be addressed. By the careful, prayerful counseling together of brethren in this matter the Holy Spirit was able to help us find a path without compromising truth. We thank God for this help. I hope that you can see this and thank God and rejoice with us.

So did the brethren in 1961-2 reject the ministry incorporation offer of the IRS in lieu of the church incorporation option? Apparently they did as you so testify. Let me accept this fact. Does the mere fact of this rejection by brethren in 1961 make the acceptance by brethren of such an approach in 1999 wrong?

Not in my mind. Change in approach is not wrong just because it is a change. I feel confident that you agree with this statement. Does use of 501c3 make the action in 1999 different than the action in 1961-2? Most definitely it is different. What would make the difference wrong? **The change would have to violate Scripture. But the change is not in violation of Scripture. The change actually brings compliance with Scripture** as I discussed above.

Do I believe the brethren were wrong to reject the offer in 1961 by the IRS? No, I would not take this position. How then do I see their rejection in 1961? What I see is that the brethren were so focused on issue of the truth about the Church that they could not focus adequately on the issue of taxation. They saw the taxation issue as a threat to the truth about the church. Yet in the Scriptures the 2 issues are compatible. So the brethren were advancing the testimony of what is the Church, the Body of Christ, while the IRS was advancing their right to say how taxation is going to be handled. In truth God supports both sides of this contention. Yet God does not want Bible believing God-fearing Christians to be in conflict with Caesar in matters of taxation. When each is operating within their proper delegated sphere there is no conflict. So God has provided in His Word (2Tim 3:16-17) all that is needed to keep harmony and be right before Him. How beautiful this is!

I hate not ending with the above but I feel for completeness I need to address the 7 summary points in your letter to me. So I will try to summarize my answers to these points using the discussion above as the explanation for my answers.

1. “The propaganda...”—**We did consider new laws** that had not been addressed before brethren in the following sense. Brethren before flat out rejected the laws because of the intrusion, as they saw it, into what God has declared the church to be and how it is to function. They rejected the obstacle rather than deal with the obstacle. In 1999 we dealt with the obstacle. Thus it is not propaganda but it is the truth that we considered new laws in the sense that we dealt with the new laws. Your use of the term propaganda is both impugning your brethren and a misrepresentation of the facts. I hope you see this and will acknowledge this error on your part.
2. “And in Biblical consistency...”—Use of Ministry corporations is not contrary to the Word of God but is in complete harmony with the Word of God. Such use of 501c3 as we are doing is submission to the ordinance of God regarding the area of taxation as discussed above.
3. “The Tax case...”—Yes you were opposed to 501c3 as being applicable to the issue of what constitutes a church. You lost that argument because 501c3 was upheld as relevant to this certification of what is a church. You got through a hole in tax law due to the years in question which were before 501c3 was in effect. Thus before 501c3 could be used to say what is a church you could say for yourself what a church was and therefore invoke use of 170 to take a deduction for contributions made to said church. This hole was closed in 1959. Since then the IRS gets to say what a church is. And we should not comply with this approach nor submit to its requirements in the matter of churches.
4. “Lawyers for the IRS...”—Yes they did try to use 501c3. They lost this case on this point because 501c3 was not yet law that could be enforced. This was the hole. And as stated in #3 above the hole allowed the use of 170 to authorize tax deduction for contributions. **But this hole is no longer there.** And since 1959 the 501c3 is the defining law for what is a church (which we do not satisfy) and therefore we cannot use 170 any longer since there is no 501c3 acceptable organization (either certified or just meeting the requirements) that can be viewed as charitable.
5. “The federal Judge...”—The Judgment was in our favor in that the deduction was allowed for the years being contested. It was allowed primarily because 501c3 could not be used. Since we could say in the years contested what is a church rather than having 501c3 define what is a church then the *de facto* charitable nature of a church allowed the use of 170 to authorize deduction of these charitable contributions. But the legitimacy of using 501c3 once in effect was upheld. Since 1959 the use of 170 is predicated on the certification of legitimacy (whether formally certified or just meeting the

requirements) as defined by 501c3. The obstacle of 501c3 is the first domino. If 501c3 comes down on you then all the other dominos (e.g. 170) fall also. The 501c3 domino fell in 1959.

6. “In the final...”—Yes we were in compliance with 170 **at that time** for the years contested. This was only because 501c3 could not be imposed due to it not yet being in effect. But once 501c3 was in effect then we are no longer in compliance under 170 as discussed in #5 above.

7. “Every accusation listed in your paper...”—The brethren in VA have had legitimate questions and have not been making accusations as I have understood them. I have not maligned these brethren but have attempted to provide godly and honest answers to their questions. One can argue around things for sure. But one can directly address things for sure also. I believe that my answers to the questions have been the latter and not the former. But we each can definitely have our own opinion for sure. God knows the heart and I am willing to rest it there with God. As to the 10 points under #7 the following applies.

a. “This action has undone our testimony...”—It did not undo our testimony. It built on the testimony that, as regards what is the church, Caesar has no right to speak. This is the testimony in 1961-2 and it was clarifying and a beacon to us to avoid confusion on that point. But we also had to deal with the “new” reality of 501c3 since 1959. Thus we built on the no compromise position and added the taxation part clarification. This is building and not destroying. Both sides in the 1961-2 contention have been harmonized. I have no other way to understand such an outcome other than building. Nothing was lost and more was gained. To call this destruction is without merit to me. I cannot see how you can justify such a claim in your own thinking.

b. “The use of a 501c3...”—The use of 501c3 to form a Religious Organization is indeed godly conduct. It is submission to the agent for taxation matters ordained by God. This is godly conduct when the ordinance of God is submitted to by Christians. We need to hear the Word of God and heed the Word of God. This we have done. This is godly conduct for sure.

c. “When Caesar tells us to create something man-made...”—Caesar does not tell us we must create something. He says if we wish either tax exemption or tax deduction then his rules apply. God’s Word confirms that Caesar is operating within the realm that God ordained he operate in when addressing the matter of taxation. Thus we are to obey Caesar in these matters according to God. This is not an encroachment into God’s domain by Caesar. This is Caesar operating within his God defined domain. If we choose to seek either exemption or deduction then we must comply and do things Caesar’s way. This is not contrary to God.

d. “This action, in a carnal way, divides the ministry...”—This argument is more apparent than real. It is just not a statement of fact. It has no basis on which it can be substantiated. It can only stand if you do not demand any justification. But we should demand justification. And when we do it evaporates because there just is nothing there. It is an argument that is both vacuous (empty) and specious (having a false look of truth). To add to this statement the motivation-oriented “in a carnal way” phrase is just enflaming the vacuous argument thus making it more specious. The phrase evokes reaction consistent with the statement rather than subjecting the statement to a critical examination. And reaction is what is needed to keep the statement on the table. But critical examination immediately removes the statement due to lack of basis for standing on its own merits.

e. “Since this action...the realm of “religion”...a form of idolatry...”—This action (establishing a 501c3) is not forming a religion or any such thing. It is establishing something that is religious in nature but by no means is it an establishment of a religion in any sense. The business transactions associated with the conduct of assembly or ministry activities are religious-oriented activities for sure. But these business transactions are not a religion. How could someone worship a business transaction? How could someone build up a business transaction? Did you worship your gospel account? Here again is an assertion that dissipates under examination. The assertion sound formidable. But assertions must be established to be credible. This assertion is not able to be established. Your use of the words corporation, religious and religion are all very loose. You could prove a lot of things with dictionary definitions of words that would not be taken seriously

by those looking objectively at facts. When we go to some length in the use of the dictionary to construct arguments that are ridiculous on the face of things it really is undermining our credibility with those that we wish to influence. I see you hurting yourself in this manner. And it grieves me to see you wound yourself so.

f. “Following Billy Graham...”—What we have done is not sin. I believe I have adequately explained this by objectively examining the facts. Billy Graham’s establishment of a ministry organization is not sin. Billy Graham has sinned in the matter of his public ministry embracing all sorts of sin in the area of division among Christians. We have not done this.

g. “To build again that which we have destroyed is sin.”—Brethren did not destroy 501c3 in 1962. The 501c3 was affirmed. And it IS applicable to us today whether we like it or not. And God has affirmed that this is Caesar’s right to have it so. Did brethren in 1962 refuse to submit God’s Church to incorporation by Caesar? And we are upholding this truth still. We are not building any Church other than the one God instructs us to build. The 501c3’s are not being “built” in the sense of growing them. They are not that type of thing. They are merely lifeless mechanisms that comply with **Caesar’s God-ordained role** in the matters of **material assets and taxation**. We are building **Christian lives, Christian homes** and the **Body of Christ**. These 3 consist of people. People can be built up. **Material assets** can be accumulated for sure. But again let us not be loose in the use of such a word as “building up”. We know what we mean.

h. “The creation of confusion is monumental.”—True, confusion has and does exist. Any time there is change there is confusion. This is to be expected. When the change involves matters of being godly and right then change at least implies the possibility of being wrong in the past. This is where concern comes in with thoughts such as “are we sure we are right now since we thought we were right before”? This type of confusion requires answers. This answering is what I have been doing to address and remedy the confusion by enlightening the minds of those with questions. This is godly. The need for examination is a safety net. Remember? However, the descriptor of monumental is a subjective one. It is very definitely monumental in your mind I am convinced. But in the minds of others who you state are seemingly not even concerned (to your great consternation) it must not be monumental. So the size of the confusion appears to be in the eyes of the beholder. Most as you well know are not worried or even aware of any concerns. Things have been adequately explained to them. Their trust in those leading them is secure enough to not merit their worrying about the matter that they will not have to answer for in the first place. But you have so much information about the matter and have been in a place of authority for so long in the past that it is a big issue for you. And I understand this. I just hope that this extensive elaboration can help settle some of the nagging questions that are troubling you.

1. “The use of other names...”—You refer here at least to the passage in Col 3:17. This is true. We should do all that we do in the name of the Lord Jesus. But did the names Christian Funds or the L.A. Gospel Fund constitute the use of other names? Of course not. These names were merely the required (by Caesar) names to establish the material asset mechanisms. Did they receive prominence in our functioning together? Never in my experience. So here is, perhaps, a distinction. The names of RAGM or JGM are, perhaps, somewhat more prominent than what we did before. This is true. But this is a reflection of the requirement of 501c3 to make it clear how the taxation demands are being addressed. And this 501c3 requirement imposed on us since 1959 is the ordinance of God for us in matters relating to taxation. So the laws have changed and the change required to comply with the new laws is evident. But the change is not a sin but a compliance with God’s ordinance in the realm of taxation matters as discussed at length above. Do we still correctly and appropriately say that what we (saints—members of the Body of Christ) are doing is sponsored by Christians who operate only in the name of the Lord Jesus? Yes. So, Col 3:17 and Rom 13 are **both applicable** to our functioning today. We need to **comply with both**. We are **complying with both**. We can be godly in the conduct of our affairs and not have the law be against us. This is the truth in Gal 5, right? How wise is the Lord we serve! How sufficient are His instructions to us. In all this we can thank Him for His providing for us.

j. “The attempts to justify this carnality amounts to the worst sin of all!”—Attempts to justify carnality are definitely sin. I do not wish to do this. I have not done this in my mind. I have explained why what is being done is godly conduct. I believe the Scriptural basis for what I am doing is clearly there and has been referenced. I believe the conflicts that you see have been addressed and explained consistent with the Scriptures. There have been no items left unaddressed that I am aware of at present. This is not a cover up of carnality. This is an explanation of godliness. I hope that you can see with clarity what your ministering brethren see with clarity. If not then something is in the way of your clear vision.

As a matter of testimony before each other, the broader Christian family, the IRS, the government and the world we need to be together for Christ’s sake on this matter. You and I both know we are not there presently which is a shame to the name of Christ. It is my prayer that we can get there for the glory of Christ our Savior.

You seem, at least to me, to be on trial (at least in your mind) in this matter. Do you feel that you have been condemned by the change? I do not feel that way about you. Is that surprising to you? Do you feel that you will be viewed as having been in error for the position that we operated under while you were leading out among us. And now to salvage at least that period of time in your life you must deny that the change in 1999 was godly. Else you will again have been called into question on a stance. Is this what is concerning you? I certainly hope not.

Satan has been sifting you like wheat in recent years. I want this to stop. It has been an anguish of heart for me and many others as we have seen you struggle. I want to see you victorious again.

Brother Jack, you are so loved. You are so missed. Your ministry and your fellowship are being withheld from us and we ALL feel the loss. The loss is IMMENSE! I am sure that there is broad coast to coast agreement on this point. For Christ’s sake let the above explanations sink in and rest your heart and mind. You can be with us in our serving the Lord. We want you with us. We need you with us. But you are contrary to us at the present. I cannot help you other than attempting to explain the above. I will continue to pray for you.

Let me close with this. I entreat you as a father please prayerfully consider the above answers and explanations. Please allow the Holy Spirit to enlighten you to things you have just not clearly seen. Please give this heartfelt effort on my part to answer your honest inquiry thoughtful consideration. I will be praying that the Holy Spirit will lead and guide your thoughts as you reflect on what has been presented. I truly believe that the truth is clearly presented. And **I KNOW** that **you** have **the mind of Christ in you** that will rejoice in the truth! But you must allow the Holy Spirit to use that mind. You can do this. I will be praying for you to do this. Christ will help you do this.

With respect, admiration, concern, anguish of heart and sincere Christian love for you,

Bob Harrison

P.S. In an effort to be wise in my handling of this endeavor I have shared this letter in draft form with brethren assembled for a leadership meeting in TX in Sept 05. I wished to have their counsel as to whether such an extensive letter should be sent. The brethren felt that my sending such a letter as this was in order. And further they hope and pray that the letter will be of help to you in bringing us together in this matter.