

THE AMAZING FACTS OF US V INDIANAPOLIS BAPTIST TEMPLE AS TO HOW THE CASE RELATES TO RELIGIOUS LIBERTY IN AMERICA

By
Dr. Greg J. Dixon

COMMENTS IN RED by Dr. Ben Townsend

Even though the original complaint of U.S. v Indianapolis Baptist Temple was only filed on April 13, 1998 in the Federal District Court in Indianapolis, Indiana it seems that volumes have already been written on this subject pro and con. Mostly con. (“Volumes” seems a bit overkill here. I suppose if you are IBT, a paragraph here and there seems like “volumes”.) However hardly anyone has taken the time to actually read what the courts beginning with Chief Judge Sarah Evans Barker of the District Court, The Seventh Circuit Court of Appeals, The U.S. attorney in argument before the Seventh and the Supreme Court of the United States of America actually said in their own words in this important religious liberty case no doubt one of the most important in the history of our nation. (I have read every single shred of documentation in this case. Methinks you just want people to focus in on only three documents, skipping the all important Summary Judgment in which Barker lays her foundation for the decision. Also, the third document in which you place much emphasis is the U.S. attorney’s argument before the court of appeals. HAW! Attorneys can say anything they want in oral arguments. He could have said: “A church is tenable,” and if the Justices frown, he could then say “A church is untenable”. So what? How is what an attorney says so important? It’s not the opinion of the court. But because an attorney says something really outlandish, you could probably get miles of press out of it and piles of cash out of shocked people.) In time the results of this decision will affect all churches in the land even though most are oblivious to this fact at this time. (Improbable prophecy! This sounds like Jeanne Dixon.) It will also be quite obvious to the objective reader that this case is not about taxes (To an “objective reader” you would not have to have said this, now would you? Now that you’ve gone and said it, how would you ever know what an objective reader would have thought obvious?), which the government wanted everyone to believe, but about the control of the churches and pulpits of our country by using the Internal Revenue Service and other governmental agencies to keep the pastors on a short leash so that the conspirators (AKA Lee Harvey Oswald’s pristine bullet) can move forward into the World Government Anti-Christ system without awaking the masses. (An “Amazing Fact” there.)

In a letter to his constituency dated January 12, 1994 Randall A. Terry who at the time was the national leader of Operation Rescue wrote the following; “History shows that this is not a new ploy by governments although it seems to continually be quite effective. At the beginning of Adolph Hitler’s reign of terror, he sized up the German clergy in the following statement: ‘Do you really believe the masses will ever be Christian again? Nonsense! Never again. That tale is finished. No one will listen to it again. But we can hasten matters. The parsons will be made to dig their own graves. They will betray their God to us. They will betray anything for the sake of their miserable little jobs and incomes.’ If Hitler was alive today he could make the same accusation against thousands of American churches and clergy. *Hugh numbers of our pastors and our leaders are in the position of betraying their God by silence for money or position, or out of fear of government reprisal.* But the corruption and cowardice in the American churches’ leadership are much more subtle than that in the German clergy... Just how have we been bought? By our 501(c)(3) tax-exempt, non-profit status that the vast majority of American churches and ministries are incorporated under.” With these words of introduction we will now take a closer look at U.S. v IBT. (I do not see what Terry’s statement has to do with “Amazing Facts”. It’s just his opinion. Bonhoeffer and others didn’t believe Hitler at that time, because they believed in God.)

Federal District Court for the Southern District of Indiana, Indianapolis
CAUSE NO. IP 98-0498-C-B/S

Judge Sara Evans Barker
 January 19, June 26, 1999
 United States Court of Appeals for the Seventh Circuit
 Unanimous decision by Judges Coffey, Evans, and Williams. Williams wrote the opinion
 Same Cause No. as above
 August 17, 2000
 Certiorari Denied in the Supreme Court of the United States
 February 16, 2001

Judge Barker declares (She did not! You did!) and is sustained by the Seventh Circuit that Jesus Christ Cannot be the Sole and Exclusive Head of His Church therefore Outlawing the New Testament Church in the U.S. by Establishing a State Church Totally Controlled by the Internal Revenue Service. (Sorry, you're no longer credible with your "Jerry Springer" headlines. They're just not believable anymore.)

The Government conceded and Judge Barker agreed that the Lordship of Jesus Christ is a major doctrine of the Indianapolis Baptist Temple. She said, "One of it's (This has to be a typo. Judges do not make mistakes like "it's" when it should be "its".) principle tenants is that Jesus Christ is the sole and exclusive head of the church." The Seventh Circuit expanded on this statement by stating, "The members of Indianapolis Baptist Temple (IBT) believe it to be a sin for their church to pay taxes." On the basis of these statements (See, they didn't say what you said they "declared". You interpreted it that way.), by ruling against IBT, the courts have legally removed Jesus Christ from being the exclusive Head of the church that He purchased with His own blood and founded while on earth (This is bull!). The courts have now said that not only is Jesus Christ to be removed from all public institutions but He cannot exist even in His own New Testament assembly (Don't tell us to read the documents, and THEN tell us what the documents say to you.). The practical application (You didn't even get the interpretation correct, and now you are "applying" the wrong interpretation? You'd call men "Cult Leaders" if they tried to do this to the Bible.) of this decision is simply that no church in America that believes in the doctrine of the sole and exclusive Lordship of Jesus Christ over His church can operate legally and neither does it have protection under the federal or state constitutions. The courts are also confirming the position of the Internal Revenue Service (IRS) since 1978 that a church must have a "Distinct legal existence", which means that a church must be organized as a Trust, corporation, or an unincorporated association (religious society) or be considered fraudulent or illegal (You mean, kinda like the first Century churches?).

And then Barker reinforced this position with these words: "IBT even suggests that it is neither a corporation nor an unincorporated religious society. Rather, it is a New Testament Church and nothing more. This position fails to recognize the legal nature of IBT, which the record establishes to be that of an unincorporated religious society." (Duh! The very fact that it is in court and has an attorney says it is an "unincorporated religious society". The judge didn't have to say it, the law already says it.)

In essence (I love these disclaimers.) the judge is saying that the pastors and congregation of IBT are suffering from dementia. We are delusional (I thought this was a paper on "Amazing FACTS". Not the "essence" of what someone thinks someone might be intimating.). We think we are the Lord's church but we really are not. This seems (Another disclaimer of fact) to be the same experience that Paul the Apostle had when he gave his defense before King Agrippa and Festus the Governor shouted out with a loud voice, "Paul, thou art beside thyself; much learning doth make thee mad." But Paul replied, "I am not mad, most noble Festus; but speak forth the words of truth and soberness..." And the court records will show that Pastor Greg A. Dixon on behalf of the congregation of IBT through Attorney Al Cunningham (Did you contract with the attorney? Did he receive any money for his work of representation? Did he file papers with the court about "who" he was representing? And what did those papers actually say?) gave volumes (Again,

an overstatement, unless you include Greg's masterpiece on Baptist History which the 100 pages dwarf all other volumes by comparison.) of evidence that declared that IBT was a New Testament Baptist church and not a corporation, unincorporated association or any other type of legal entity which had waived its constitutional guarantees but alas all arguments fell on deaf ears. The record will also show (You'd better hurry up and show some record.) that the courts had already determined the outcome of this case before it had ever been litigated (If the record could truly "show" this to be a "fact", you'd have more pastors standing with you than you could coerce by using the U.S. Attorney's dumb words in oral argument.).

It will be shown later (You only have a few pages left, and have shown absolutely nothing with the first three pages.) that what Judge Barker relied on to make these statements is not supported by the facts (kinda like this paper, for example). The facts will also show that the Seventh Circuit confirmed that IBT legally disassociated itself from the old corporation in 1983 (Is this the Not-A-Church-Inc that stayed around until the Secretary of State dissolved it in 1989?) and then severed itself from being an unincorporated association or religious society in 1986 a full year before the IRS assessed the property belonging to the Lord Jesus Christ and held in trust by the congregation of IBT through their pastor Greg A. Dixon pursuant to a Trust agreement executed in April 20 1986 which was approved by a unanimous vote of the congregation (Did this include the Indianapolis Baptist Schools which stayed incorporated until 1992? And IF the property was "held in trust", by a "trustee", why can't the Court rule on a Trust? Isn't that in the purview of a Court? In speaking with several people who were members of IBT in 1986, no one, even those in the inner circle remembers this "vote", nor having seen this paperwork. Wasn't that vote a vote for Greg A. to become Co-Pastor? And why does the Court record show that Gregory J. was the Trustee of the church property??? If what you say is true, how was it possible to get the 2 million dollar loan at Summit Bank in Fort Wayne in 1987??? They would not have loaned the money unless it was to an Unincorporated Association!)

The Courts in this Case Have Declared (You still haven't shown where the Courts have "Declared" this? Where is it stated by a Judge or a Justice?) that Government is God in the U.S. Even Over His Own Blood Bought Church (Does Jerry Springer know he is being plagiarized?)

The way the courts ruled in U.S. v IBT has established Government as god over our nation (Oh, I see. YOU "Declared" that the "way the courts ruled" "has established"! You are merely pontificating your opinion.). In that every god has a program to be financed god government is using the courts to compel men to bring taxes to the altar of government as his offering of incense (You said this case was not about "taxes". You can't have it both ways. Either it is or it is not.). No one is to be excluded and even the Lord's church is to be a tax collector and taxpayer in this nefarious enterprise (Well, you finally convinced me by the facts of this paragraph. These are truly "Amazing Facts", because your definition of "Amazing Facts" is no where close to including real "facts", now is it?).

Judge Barker continues with her decision by saying, "IBT first seeks refuge in the First Amendment, maintaining that the federal tax system violates the First Amendment's free exercise and establishment clause by (1) forcing IBT to pay taxes, in contravention of their basic religious convictions, and (2) giving preference to religions whose doctrine is not offended by the federal tax system. Unfortunately for IBT, the United States Supreme Court does not share its creative interpretations of the First Amendment, making resolution of this issue rather straightforward." To support her position she cites the Supreme Court's decision in U.S. v Lee. He was a member of the Old Order Amish and admittedly an employer. Judge Barker continued, "In reaching its conclusion, the Court recognized that compulsory participation in the social security system may 'interfere with the free exercise rights of religious groups.' The Court also recognized, however, that the state may justify such an infringement by demonstrating that the infringement is essential to the accomplishment of an overriding governmental interest. And that the, 'broad public interest in maintaining certain sound tax systems is such an interest.'" (But you said this was not about "taxes". Everything she is saying is about "taxes".) Then after noting the importance of and strong similarity between

the income **tax** and social security **tax** systems, the Court concluded that, “the broad public interest in the maintenance of these systems was of such a high order that religious belief...provides no constitutional basis for resisting them. Thus, at least with respect to the payment of income **taxes** and social security **taxes**, the Court has determined that the balance between the private interest in religious freedom and the government interest in **tax** collection and maintenance of a functioning **tax** system must be struck in favor of the governmental interest.” (This is basic constitutional law, and has been for many years. You have to PROVE that your case rises ABOVE governmental interest. Did you try to do that? I think not! Remember, you told the Court this was not about “taxes”, and you keep telling us that this was not about “taxes”, but time and again you bring up the “fact” that the Court was ruling on “taxes”.)

In the first place Lee was a private employer not a “religious group”. US v IBT is not a **tax** case. (SEE, I told you so! It’s not a “tax case”, but merely a “case about taxes”.) It is a First commandment and First Amendment case. The issue is simple. (“Issue” is a court term. You have not supplied the issue here. If this is the issue, then why can’t you place a question mark at the end of your question?) Can the U.S. government coerce a N.T. church to violate the first commandment that says, “Thou shalt have no other gods before me.” (A better issue: Can the U.S. government coerce the Mormons to go against their beliefs and only have one wife?) Black’s Law dictionary says clearly (I never listen to someone that has to say “clearly” in a sentence like this. “Clearly” certainly is overkill. Why can’t anything just “say” something without the definers?) that a higher authority can only **tax** a lesser. The Lord’s church is not under the authority of government. The Supreme Court has also ruled on several occasions that “the power to **tax** is the power to destroy.” For IBT to collect and pay the **tax** it would violate the central doctrine of IBT, which is the exclusive headship of Christ over His church. (Hey, you submitted to the corporate laws for over thirty years, and admittedly had “employees” and even an “employee tax number”. But why quote from Barker’s Summary Judgment, since you don’t want to include that in your three documents of “facts”. You changed the corporate bylaws to include “any future litigation”. The government didn’t make you do it! You kept the supposedly defunct corporation around for another six years. You acted like an unincorporated Association at least through the ‘80s! You kept the School Corporation active until 1992? Just who are you trying to kid?)

Following is the way that the Seventh Circuit dealt with this problem. “IBT alleges that complying with the federal employment **tax** laws would require it to recognize the sovereignty of the federal government over the church, something that would be inconsistent with its belief in the exclusive sovereignty of Jesus Christ over the church. In IBT’s view, the Free Exercise Clause grants it a right to act in accordance with its beliefs, notwithstanding contrary to federal law.” Judge Barker had said basically the same thing. There is a very subtle (Is it “subtle” enough for the “objective reader” to think it is a “fact”?) difficulty here. First IBT never argued that they should be exempted from federal **tax** laws based on the Free Exercise Clause (Of course not! It’s not a “tax case”, remember?). IBT argued that the law does not and cannot apply to a church that is not a legal entity such as one that is organized as a public charity under Title 26 section 501(c)(3) of the Internal Revenue Code that have waived their first amendment guarantees. The way that the courts circumvented this argument was to assign IBT a legal character that is totally false. (Like saying maybe that you are an “unincorporated Association”?)

Then the Seventh Circuit drops the bombshell by saying, “The Free Exercise Clause absolutely protects the freedom to believe and profess whatever religious doctrines one desires. It also provides considerable, (though not absolute (You mean, you can’t have more than one wife, even if you believe Scripture teaches that you can? You mean, you can’t smoke peyote if your religion says it’s OK?), protection for the ability to practice through the performance or non-performance of certain actions) one’s religion. Significantly, however, neutral laws of general application that burden religious practices do not run afoul of the Free Exercise Clause.” Here we have it from their own mouths (Oh, come on, at least their pens, at most their computers.), we no longer have inalienable rights given to us by God and guaranteed by the U.S. constitution. But how many Americans know this or really even care. (Apparently, you are the only one.)

The statement by U.S. Attorney Robert Metzger (Quoting an attorney in oral argument and using it as “fact” is dumb. Attorneys will say anything to try to win their case.) in oral argument before the Seventh Circuit gives further evidence (Where was the “evidence” provided before this “further” evidence came along?) that this is not a **tax** case but rather one of control. Twice (If he said it a thousand times, it wouldn’t make it true.) he said that an uncontrolled church is untenable in society today. This philosophy of government taking the place of the God of the bible over America had been developed in the courts over a period of years (All because an attorney said something that you can object to or correct in your part of the oral argument?). It took a giant leap forward in the decision of the Supreme Court in Bob Jones University v United States in the early eighties. In their ruling against BJU the court literally (You really don’t know the true meaning of words, do you? What does “literally gave” mean? This is your opinion again. I haven’t read anything yet that would possibly convince me that you know what you are saying, but you want me to believe something that if it were true, the whole country would be up in arms about? Ridiculous rhetoric. However, I have read the Bob Jones Case, all the briefs from both sides, and all the Amicus briefs from both sides. You probably don’t even know how many Amicus briefs there were, now do you? Bob Jones could have practiced their Biblical beliefs, but without government funding. They wanted government funding, plus their beliefs. They chose government funding over their beliefs.) gave the IRS total control over every person and institution in America. Here is what they said:

“In an area as complex as the **tax** system, the agency Congress vests with administrative responsibility must be able to exercise its authority to meet changing conditions and new problems.” (Wow! That explains everything. Yep, they have to “meet changing conditions” – another phrase for “total control” – and “new problems” – another phrase for “every person and institution in America”. Boy, that cleared everything up.)

The real issue never changes. They crucified the Lord Jesus because He declared Himself to be King. The early church was persecuted because they declared Jesus Christ as King in the practice of their faith (Acts 17:5-8). The battle cry of the American Revolution was, “No King but Jesus.” And now after 226 years of religious freedom He cannot even be King of His own church (No, He IS Head of His Own church. How could you or even a Court dethrone Jesus as Head of His church? The Bible declares that He is Head. Point to something any of these Courts wrote that said Jesus could not be Head of His local church. You do “err” in not knowing the Scriptures. No where does the Bible say that Jesus is the King of His Church. Show us chapter and verse if you dare. You don’t even know the facts about the Bible, so how can we trust you with these “Amazing Facts” that you have not shown even one yet?) .

A Case of Mistaken Identity

Just as the religious and secular authorities at the trial of the Lord Jesus Christ bent the rules to assure the out come (that’s “outcome”) that would result in the crucifixion of our Lord, Judge Barker did the same thing in our case. From the beginning IBT explained in letter after letter to the IRS (Jesus did the “same thing”, writing letters to Herod, calling him all kinds of names.) and then later to the courts (Of course, they must believe you because you only present the “facts” and nothing but the “facts”.) that the church was not a legal entity and had not operated as such during the assessment period from 1997-’93 (sic. You must mean 1987 – ’93). Because of this IBT had not violated their doctrine on the Lordship of Christ over the local assembly (You mean, OTHER than the 2 million LOAN from a BANK, because the LORD couldn’t take care of His local assembly? Wait, who IS LORD here?) and therefore demanded all of their guarantees under the Indiana and U.S. constitutions. Judge Barker admitted that during the assessment period IBT was not organized as a non-profit corporation but she claimed that the church was operating as an unincorporated association or religious society under Indiana law. Following are her words concerning this matter:

“Defendant (IBT) obviously is not the corporation that obtained the identification number at issue. That corporation has been dissolved and, in fact, did not exist during the time period when the **taxes** were

assessed – 1987 to 1994. ...Although Defendant may not be the same entity assessed by the IRS, we must note that Defendant (IBT) nonetheless could be held liable for the assessed taxes. Judge Barker continues with this gem from her final decision on June 29, 1999. “Defendant is not relieved of its tax liabilities simply because **the IRS mistakenly used the corporation’s identification number on Defendant’s (IBT) tax assessment**. The record clearly establishes that, **despite that error**, the assessment at issue was against Defendant and Defendant knew it (Recently, I was in court when the defendant told the judge he shouldn’t be there because the other side did not serve him for him to have to be in court. The Judge said, “Are you here?” The defendant responded with, “Yes”. “Then begin your defense.” “I object, your Honor.” “How can you object to not knowing to be here when you are here?”). No showing has been made that Defendant has been prejudiced in any way by the IRS’s use of the corporation’s identification number (Everybody knows that any paperwork can be corrected at any time, before or during court proceedings. If you spelled the IRS “ISR”, you could change the spelling, and it would not default the case. Why does the IRS not have that option, when you never notified them in a timely fashion that you were unincorporating in 1983? That number is all some poor IRS grunt had at their disposal when they wrote you.). Defendant (IBT) apparently believes it can evade federal tax law by metamorphosing into various different forms of entity. On this, it is sadly mistaken. Although Defendant’s tactics may have resulted in enough confusion to cause the IRS to use an incorrect employer identification number in assessing its tax liabilities, such tactics do not save Defendant from the harsh ramifications it now faces as a result of years of tax evasion. The record is clear that Defendant has failed to pay its tax liabilities and owes the United States \$ 5,319,750.27 plus interest and other additions pursuant to law accruing after July 27, 1998. Accordingly we grant plaintiff’s (U.S.) motion for summary judgment.” Does anyone believe that if IBT had made a procedural error in some way, as she admits the IRS did, that the judge would have excused us? (Yes, it happens all the time. Does your “if” provide another “fact” as to the corruptness of the Court?) And again she belittles our sincerity by saying that we knew that the assessments were against the church when they never assessed the church but rather a defunct corporation using that corporations old Identification Number 35-1037016. (A defunct corporation which you never properly unincorporated, but rather let die? When you were a corporation, you never obeyed the corporate laws you volunteered under and unincorporated in a lawful manner, now did you?)

Please note that Judge Barker never cited any Indiana Law that required the Lord’s church to assume a legal identity known as an unincorporated association or religious society. (She didn’t have to. It’s a rudimentary process of assessing the entity who is standing in front of you. You’ve gotta be something, or you wouldn’t be standing in her court! The only ones who can stand in her court are legal entities. So, why are you standing there?) Neither would she admit that IBT operated as a New Testament church according to our faith during the assessment period from 1987-’93. (Now “fact” is assessed by what one does NOT say. Should I say again: “You acted according to your faith in the Lordship of Jesus Christ over His church in 1986, and then went to the BANK to get a loan in 1987???”) Neither did she mention our documents that had been entered into evidence reflecting that IBT had properly extricated itself from the old corporation and the association that it had operated under from 1983-’86 because of wrong advice from an attorney. Obviously (Oh, quite “obviously”. This is the most “obvious” “fact” in the entire presentation so far, which doesn’t speak too kindly of any of the previous presentation.) she knew that once she admitted this she would have to rule for the church. (One admission and she would have been forced to “rule for the church”. Did you follow the “wrong advice from an attorney”? Why didn’t you check with another attorney? If this is so important in having Christ be the sole head over a church, why didn’t you check with a dozen other attorneys instead of one flunky guy who attended the church who would do the paperwork for free?)

Then Judge Barker continued her tap dance as a federal tax collector as the IRS played the tune (Facts, facts, facts!). As quoted above she said that the poor IRS mistakenly assessed the wrong entity and that it made this error because they were confused (And you didn’t even check with even one more attorney to see if you did the procedure correctly. It’s OK for you to be “confused” because of your duddy attorney does something stupid, but the IRS can’t even correct a mistake. Why did the “wrong entity” even show up in

court then, HUH?!!??). The IRS was not confused. They had been notified by the church from the time that the first assessments were made in 1994 that they had assessed the wrong entity and they had years in which to correct the error and Judge Barker acknowledges it in these words; "...Defendant...notified the IRS in the Spring of 1994 ...that the employer identification number used in the assessment belonged to the corporation. In fact every time they sent an assessment to IBT they used the old corporate **tax** identification No. We had face-to-face meetings with IRS agents and told them that they were assigning a bogus ID number to the church. Many years before the State of Indiana assessed employer withholding **taxes** (I thought this wasn't about "taxes". You are the one who keeps bringing it up.) but correctly sent the assessments to the old corporation using that same ID #. When we explained to them that the church had no connection to that corporation any longer they accepted our word and the church never heard from them again. How sad that the IRS and the courts do not have the same integrity.

Should we be surprised that the courts slandered IBT with the accusation of being **tax** evaders? They called our Lord even worse than that. Not only was he called a drunkard and winebibber but also Beelzebub the prince of the Devils. He told us that if he was hated we would be hated. But most believers today want to be loved by the world and curry the favor of the world (Opinion, opinion, opinion... You're almost done, so where are your facts?).

Does not this legal sideshow (Wha...Oh, "tap dance", "played the tune", "sideshow". I get it, it's a "bar" room scene.) reveal Judge Barker's true motives (I say no, you can't know motives unless she reveals them to you)? She said that the sincere document of repentance and other documents, which showed the separation from the association on the part of the pastors and congregation of IBT dated April 20, 1986 and that had been entered into evidence, was a sham (Did she talk to people who don't remember that meeting also?), and was only done for the purpose of evading **tax** law (I thought this wasn't about "taxes"!). This is sheer slander (as opposed to just anonymous "slander") on the part of the court (Is this "fact" or opinion?). This judge, has never visited the services of IBT one single time and yet accuses the pastors and congregation of criminal activity. To interpret the sincere effort of the congregation to find God as a device to cheat the government out of **taxes** (I thought this wasn't... oh, never mind.) is beyond understanding except for an agenda that is far bigger than IBT and this particular case (Your opinion, your application.). The government never mentioned the idea of **tax** evasion one time in all of their arguments which means that Judge Barker created this tactic on her own to totally discredit the pastors and congregation of IBT ("discredit" them to whom, herself?).

Judge Barker continues, "The sole issue before us is whether the **tax** assessment (But, you said the "facts" would reveal that this WASN'T ABOUT TAXES!!!) relied upon by the United States was, in fact, made against Defendant (IBT). The United States acknowledges that the Employer Identification Number used to identify the assessed entity on the **tax** forms incorrectly identified Indianapolis Baptist Temple, Inc. ("the corporation") as the assessed entity, rather than Defendant IBT ("the society"). And yet she says this after admitting that IBT had severed itself from the old corporate and associational status.

The Seventh Circuit made the same admission but even more clearly with the following factual (WOW! Really? Is it coming? A "fact"!?) statement. "IBT was founded in 1950 and operated as a not-for-profit corporation until 1983, when it began operating as a unincorporated religious society. In 1986, IBT renounced its status as an unincorporated religious society, opting instead to define itself as a 'New Testament Church,' based on its belief that the exclusive sovereignty of Jesus Christ over the church required it to disassociate itself from secular government authority." (Wait, you can't fool me. This is part of the stipulated history section of the opinion which is agreed upon by the parties. How dare you quote this as part of the body of the Court's opinion. Sir, you know nothing about written Court Opinions.)

The Court Errs in Calling Indianapolis Baptist Temple an Independent Baptist Church (You know, you could get a job writing Jerry Springer commercials.)

Judge Barker deliberately misrepresented IBT by saying; “IBT is an independent Baptist church, defining itself as a New Testament Church.” In fact on several occasions she referred to IBT as an “independent Baptist church.” This is very subtle (and factual) but very important and obviously (to whom?) done on purpose. At no time did IBT present itself before the court as an independent Baptist church because it is not an independent Baptist church (No, it’s a “**Baptist TEMPLE that is alone and not part of any denomination**”!!! Talk about your idiotic statements. And the Court was the only entity who you accuse of thinking you are “deranged”? Why not just tell the judge that you are “not independent” although you are not part of any other hierarchal entity, you are not “Baptist” even though “Baptist” is in your name, and you are not a “church” because you are a “church” of the “New Testament”.) IBT (as in “Indianapolis Baptist Temple”?) is a New Testament church. The difference is most important because that term as used today refers to Baptist churches that are not affiliated with Baptist denominations such as the American or Southern Baptist Conventions (Wait, you call YOURSELVES Baptist!!!). But this term independent is a misnomer because these same churches that claim to be independent are all (as in “every one of them” and “not one at all” is NOT a “public charity”???) organized as “public charities” under Section 501(c)(3) of the IRC just as the churches that are affiliated with the Conventions (I know many New Testament Churches who call themselves “independent Baptist churches” who are not Southern or American Baptist Convention churches or “public charities”. Methinks thou understandeth not words in English.). They are not independent at all but rather totally (You don’t know what “totally” means.) dependent on government for their existence and sustenance through tax exemption and tax-deductible gifts (Opinion). But the reason that Judge Barker kept referring to IBT as an independent Baptist church is because she only had case law for these so called independent Baptist churches to back her up. (So, I’m not gonna get any facts, am I?) Speaking of her ruling on IBT Judge Barker said; “This view is consistent with the Third Circuit’s decision in Bethel Baptist Church v. United States, (3rd Cir.1987). The reason that there was no case law concerning a New Testament church is because there had never been a ruling against a New Testament church in the history of America. That’s the reason why we told the courts that the IBT case was a case of first impression but they rejected that argument by saying that IBT had been there before through these other cases pertaining to independent Baptist churches.

For several years before the IRS moved on IBT there had been other cases pertaining to taxes (“**Other cases pertaining to taxes**” you say? Boy, did you make a really bad glitch here. I thought this was not about “taxes”, but here you state unequivocally that it IS about “taxes”.) where the churches referred to themselves as “independent Baptist churches”. Through their attorneys they argued that on constitutional grounds they should not have to either collect taxes or pay workers compensation and unemployment compensation taxes. In every case the courts ruled against them. (Did any of them lose their buildings?) Also in these cases these churches were organized as public charities under the IRC and had waived their constitutional guarantees. (Where is the “fact” that this occurs?) Also once they lost they complied to the order of the court which shows that it was really not a true conviction of the church to begin with. David Gibbs of the Christian Law Association was the attorney in most of the cases. Other cases that she cited were Bob Jones University and Jimmy Swaggart Ministeries, Inc. But all of these were incorporated ministeries and corporations have no constitutional grounds (Give me one fact, pleeeeeeease???). Therefore even though these attorneys have spent millions of dollars from Christian people to preserve religious liberty in reality they have created bad case law that in the end has now brought persecution to true churches of Christ and in the end has destroyed religious liberty. (AAAAAAHHHHHH!!!! BROAD-BRUSH OPINIONISM!)

The American Road From Freedom to Slavery (Is Jerry Springer around?)

The Lord Jesus said, “While men slept the enemy sowed tares among the wheat.” (Now, that’s a fact!) The blessing of religious liberty has now been totally lost in America because generations of preachers have been asleep to the machinations of Satan and his emissaries. (Now, that’s an opinion. A very general one at that.)

The nation began with the First Amendment. **Congress shall make no law respecting an establishment of religion or prohibit the free exercise thereof.** But this guarantee of freedom of religion (Where did it say “freedom of religion” in the First Amendment?) only included churches in which recognized Jesus Christ as sole and exclusive Lord. But as Israel wanted a king to be like the other nations the churches of America wanted another king like the churches of Europe so they petitioned congress and state legislatures to be able to operate as legal entities. Satan had tricked them into trading rights for privileges and the status of being non-**taxable** for **tax**-exemption. So the Supreme Court adjusted their rulings on the First Amendment to accommodate the wishes of the clergy by adopting the “excessive entanglement” position. In other words the state had to prove an overriding governmental interest. But a few years ago in the Smith case the Supreme Court adopted the present doctrine and that is simply this: If a law is neutral on its face, generally applicable and does not target religion then it stands First Amendment muster.

The court argued in the case of IBT that the church did not challenge this doctrine and admitted that the **tax** laws applied to all including IBT but the record shows otherwise. IBT argued strenuously that there is no such thing as neutrality. The Lord Jesus said that we can not have two Masters. We argued that this is a religious issue that involves the central doctrine of IBT as to the Lordship of Jesus Christ over His church, but the court said that IBT had waived their constitutional guarantees because they are a legal entity (Maybe because you had an ATTORNEY??? And were in COURT??? You keep saying “IBT argued” How exactly does a NT Church, NOT an entity, ARGUE to a Court???), an association not a New Testament church, because there cannot be such a thing as a church that owns Jesus as King in America today. In January of 1978 Jerome Kurtz Director of the IRS declared that churches must have a distinct legal existence. With one stroke of the pen the IRS became King over the churches of America and any church that says no to this will be marked for total destruction and the highest court of the land has given them their approval.

The Absurd Result (is this Absurd Paper)

There is an axiom in the common law that any law that produces absurd results in fact is automatically nullified on its face. This new neutral and generally applicable doctrine of the Supreme Court that emaciates the First Amendment would have to be unconstitutional on its face because of the ridiculous application of the principle. The Seventh Circuit put it this way;

IBT does not (and, in any even, could not) contest the government’s characterization of the federal employment **tax** laws as neutral laws of general application. Those laws are not restricted to IBT or even religion-related employers generally, and there is no indication that they were enacted for the purpose of burdening religious practices. Contrast Church of the Lukumi Babalu Auy, 508 U.S. at 531-45 (concluding that laws forbidding a particular religion’s animal sacrifices were neither neutral nor generally applicable). Accordingly, IBT’s Free Exercise challenge to the federal employment **tax** laws must be rejected.”

This statement of the 7th Circuit expressing a previous Supreme Court decision should have the entire Christian community outraged but to our knowledge we have not heard so much as a whimper or even a whine from the wimpy pulpits of our land. This case involved a weird pagan religion that was imported to downtown Hialeah, Florida from some Caribbean Island. There religion requires them to pull the heads off of chickens or their god will die. The practice became so outrageous in a metropolitan area like Hialeah that the City Council passed an ordinance against sacrificing chickens within the city limits of Hialeah. Now keep in mind that even the smallest cities in the U.S. today won’t even allow laying hens inside the city limits let alone a hog or milk cow, but here are these heathens sacrificing chickens downtown Hialeah. Well they are

organized as a public charity under the IRC just like all of the independent Baptist churches in the country and since they have legal standing they sued the city fathers. It ended up before our wise nine Justices of the Supreme Court to make this Solomonesque like decision. So they applied the neutral but generally applicable doctrine which does not target religion and found that the law was not neutral but that it in fact targeted the Bakilus. It certainly did, they are the only ones stupid enough to cause a health hazard in the midst of thousands of people by pulling the heads off chickens in the middle of thousands of people including children. (Oh, play the “harming children” card. Is there no shame?) Where is the Department of Children’s Affairs (DCF) (Is that DC “A”?) in Florida (FL)? Hunting for all of the missing kids that they have lost we assume (You mean “no fact”?).

This new doctrine allows this pagan religion to sacrifice chickens but will not allow the Indianapolis Baptist Temple to practice its faith in the Lordship of Jesus Christ over His church. But where is the outrage, there is practically none. (Maybe, IBT should stand for Indianapolis Babylou-Aye Temple that sacrifices chickens. Hialeah actually passed a city ordinance against this particular religious house of worship. The Supreme Court simply stated that the city of Hialeah could not pass a law directed to get rid of this entity. It could only pass neutral laws for everyone.)

In Conclusion

We leave this study (No, this is NOT a “study”. There is nothing here but the ramblings of someone upset that the court ruled against them.) with these final words of wisdom (In “fact” this is sarcasm.) from the Three IRS Stooges (See, they better not call you names, because that means they are “corrupt”, but you can call them all the names you want.) that presided over this case in the Seventh Circuit in Chicago; “...IBT takes issue with the district court’s characterization of it as an unincorporated religious society under Indiana law. IBT contends that it is a “New Testament Church,” not an unincorporated religious society, and that by characterizing it as such an entity, the district court “established” a state church and imposed on IBT a form of worship contrary to its beliefs. The district court did neither of these things. It simply described the legal (not religious) nature of an already existing church. **In any event, it does not matter what sort of entity (“Entity” means what exists at law. If IBT is standing there in court, “arguing” to the judge, contracting with an attorney, doing away with corporate status, appealing decisions to higher courts, then if it is not an “entity”, what exactly is it? Oh, I forgot, it’s a NT Church, just like the church at Jerusalem that appealed to the High Priest and Caesar? Yeah, right.) IBT is. Whatever it is, it must comply with the federal employment tax laws. Thus, IBT’s objection to the district court’s objection to the district courts characterization of it is both without merit and beside the point.**

IBT’s challenges to the application of the federal employment tax laws to it are without merit. Accordingly, we Affirm the judgment of the district court In the Seventh Circuit of Appeals for the Seventh Circuit

(Wow. Those facts *were* amazing. 53 times was “taxes” talked about in this paper where the case was “NOT about TAXES”. Now, there were “less” facts mentioned in this paper about “Amazing Facts” then there were about taxes, but who’s counting? Well, I am, and there was only one “fact” to go along with 53 taxes.) – Ben Townsend