



The Vision

"Mobilizing Pastors Across America"

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Monthly message from Pastor Rick

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A Wake-up Call for America

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Who could have imagined that on the eve of Thanksgiving (the time of this writing), the world would still be pondering who the next president of the United States will be? And while we may well have resolution of the matter by the time you receive this edition of the "Voice of Vision America," the fact will remain that we are no longer "One" nation under God. America is a divided nation.

One hundred thirty-five years after the battle of the Civil War that left more than 600,000 casualties and millions of families destroyed by the hatred and violence generated, we find ourselves once again staring into the moral abyss. Nothing, apart from National repentance and revival, will change that. Fully recognizing that I run the risk of sounding overly dramatic, America is again at war.

This election has underscored what many have been trying to forewarn of for years; there are two philosophies competing for the heart and soul of America. Seventy-five percent of the American people voted to affirm and commend the last eight years of scandal and sleaze and reward the man who called President Clinton one of America's greatest Presidents on the eve of the House vote to impeach him.

You may object and respond that only 50% voted for Al Gore, but in reality, hundreds of millions of eligible and unregistered voters stayed at home, not even bothering to vote. Their apathy loudly shouted, "Who cares?" and, coupled with those who did vote for him, amount to approximately 75% of the eligible voters.

This election presented the nation with a crystal clear choice between life and death. Every Christian in this nation who failed to register their vote for life, voted for death. God be merciful to us as a nation.

Vision America is a non-partisan organization, but we are not a non-convictional organization. We espouse and hold dear our commitment to the precepts of the Bible, and for us the Bible is clear that God is the author of life and the final authority on matters of life.

This election is a clear wake-up call for all discerning Americans. Our founding fathers were correct. Democracy cannot survive in the absence of morality and religion. Men cannot long be free if they cannot govern themselves. A matter as simple as voting requires that men be trustworthy and honest. If the majority of people value winning more than virtue and honor, honest elections become impossible.

Vision America must succeed. God's pastors must come forth, now, more than ever, and men of God must ... "Stand up, Speak up and Refuse to give up!"

P.S. As you evaluate your giving at the end of 2000, please consider making a special and generous gift to Vision America. Help us in our quest to awaken God's pastors and through them, God's people.

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The Silencing of the Lambs - Part One

The Indianapolis Debacle

By Dave Welch,
Executive Director

One of the most prominent issues of public debate today is the relationship between “the Church” and “the State”. The debate over this “separation” swirls about like a Texas dust devil dustdevil that moves from place to place but never goes away. Below the surface of the seemingly complex battles over prayer in schools, posting of the Ten Commandments in public facilities and other religious liberty issues is another, more fundamental question. A story that has periodically made its way to the public eye, and is possibly near its climax, revolves around that question. The lead player in this episode is Indianapolis Baptist Temple in Indianapolis, Indiana.

In 1986, Pastor Greg Dixon and the leadership of IBT apparently decided that the state had improper jurisdiction over the church in general through state corporate statutes, as well as the 501(c)(3) status under the Internal Revenue Code. Their solution was to declare themselves a “New Testament Church” and reject any further authority of the state over their church affairs.

Fourteen years later, the IRS has placed a \$6 million lien on the church property and is preparing to seize it. While Pastor Dixon decries “tyranny,” the facts show that he has clearly violated the law, and muddied the waters on a very important question before the American church.

The following paragraphs contain a summary of the situation, written by Peter Kershaw, author of “In Caesar’s Grip,” a compelling book that details how the church in America has “rendered unto Caesar that which is God’s.” (I will make some closing comments, because the situation at IBT is just the proverbial “tip

of the iceberg” and deserves much more in depth treatment. We fully intend to do just that in subsequent editions.)

“IBT never did apply to the Indiana Secretary Of State for corporate dissolution of the several corporations they operated. They did, however, fail (rather refuse) from 1984 onward to file their annual corporate information returns, and as a direct result, after several years of not receiving those returns and notifying IBT that failure to file the returns would result in an administrative dissolution of the corporations, the State did ultimately and involuntarily dissolve the corporations.

As the record reflects:

“ADMINISTRATIVELY DISSOLVED AS OF 07/31/1989.” In the case of Indianapolis Baptist Schools, Inc.: “ADMINISTRATIVELY DISSOLVED AS OF 04/20/1992.” The church has maintained that it came out of government jurisdiction by 1986, but that clearly is not the case. Perhaps IBT viewed an administrative dissolution by the secretary of state as a good thing. However, an administrative dissolution is never good, and in this particular case it has proven absolutely fatal.

Those familiar with corporate law will recognize that an administrative (also known as “involuntary”) dissolution does not in any way terminate government jurisdiction. The reason is that, although the State “dissolves” the corporation, the corporation is not terminated. In other words, the legal obligations of incorporation remain intact, with none of the corporate protections.

The only way of terminating the corporation (and thus jurisdiction) is to seek what is called a voluntary dissolution. The process for such is quite

simple, and merely requires filling out and filing the necessary corporate dissolution forms with their respective secretary of state’s office. Properly done, a voluntary dissolution will terminate the corporation and, thus, terminate that nexus of government jurisdiction. An involuntary or administrative corporate dissolution does not terminate the corporation, and only guarantees the government will maintain jurisdiction indefinitely.

I have on a number of occasions successfully applied for, and received, voluntary dissolutions even after the secretary of state had involuntarily dissolved an incorporated church for failure to file annual information returns. However, this can generally only be done in the absence of litigation and tax claims.

To quote a favorite case of the unregistered church movement:

The State Street Baptist Church has been in existence for over 140 years. In 1973, the membership organized a nonprofit corporation... once the church determined to enter the realm of Caesar by forming a corporation, it was required to abide by the rules of Caesar, or in this case, the statutes of the Commonwealth of Kentucky. Hollins v. Marshall, 616 S. W. 2d 801 (1981)

One applies for corporate status pursuant to state statutes, or one does not receive the “privilege” of incorporation. Likewise, once incorporated, one cannot successfully terminate that corporation until one fully complies with the statutes pursuant to termination. As to 501c3 (which IBT believes is a key issue in this case), it attaches to the corporation, and until the corporation has been properly terminated, all the legal obligations of being a 501c3 remain intact.

However, the issue in this case (in spite of how hard some have tried to make it out to be otherwise) has little to nothing to do with 501c3. It is far more an issue of IBT having

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Peter Kershaw, author of “In Caesar’s Grip,” a compelling book that details how the church in America has “rendered unto Caesar that which is God’s.”



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elected to become a "withholding agent", by virtue of its application for an EIN, thereby making it a tax collector for the government. IBT subsequently refused to function as a withholding agent, in spite of the fact that they had done nothing to legally terminate their obligations to be such.

IBT may be well justified theologically in their revulsion of being saddled with such an onerous responsibility, once having determined that a withholding agent is the equivalent of the "publicans" Jesus castigated. But in legal contemplation, IBT is hardly justified. Becoming a withholding agent is a responsibility IBT entered into voluntarily when it incorporated and applied for an EIN. The law does not require churches to incorporate, nor is there any law that requires a church to have an EIN.

However, "once the church determined to enter the realm of Caesar by forming a corporation, it was required to abide by the rules of Caesar."

The EIN attaches to the corporation, so not unlike the 501c3, getting rid of it necessitates proper termination of the corporation. In IBT's case, this was never done. Incorporated 10/27/1950, IBT has always

been, and remains even to this very day, a "creature of the State."

There is much to be learned from this case. One thing that is not a lesson here (as some have falsely claimed) is that it is about the government punishing a church for no longer wanting to be a 501c3.

The real lesson here is simply this: "once the church determined to enter the realm of Caesar by forming a corporation, it was required to abide by the rules of Caesar."

Exiting Caesar's realm, once a church has entered of its own accord, necessitates full compliance with Caesar's rules for departure. IBT refused to do so, instead making up its own (and often fanciful) rules as it went along. As such, it should not surprise us that IBT has been unable to find a sympathetic ear in the courts."

This church's leadership tragically failed to follow the proper legal steps required to undo their voluntarily-sought relationship with the state. What I want to emphasize is that it is not WHAT they did that was improper, rather HOW they did it.

The Internal Revenue Service

does not require churches to apply for 501(c 3) advance recognition to be non-taxable, and in addition, gifts to churches are deductible to donors even without the churches

having applied for or received that recognition. It is obvious that we have forged our own chains. Those chains can be broken, and in fact must be broken if the church in America is to again become the prophetic voice of

truth, justice and righteousness for our society and government. We must, however, follow the law to do so.

Vision America will send a copy of "In Caesar's Grip" to all of our Affiliate Churches this month, and it can also be ordered for \$10.00 per copy from our office. We will continue this series on "The Silencing Of The Lambs" for the next few months to better inform pastors and church leaders about how the church in this nation has subjugated itself to the state – and how we can lawfully restore it to its historical role.

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In a letter to Thomas Jefferson, John Adams wrote:

"Have you ever found in history, one single example of a Nation thoroughly corrupted that was afterwards restored to virtue?... And without virtue, there can be no political liberty....Will you tell me how to prevent riches from becoming the effects of temperance and industry? Will you tell me how to prevent luxury from producing effeminacy, intoxication, extravagance, vice and folly?...I believe no effort in favor is lost..."

Mission Statement

The mission of Vision America is to inform, encourage and mobilize pastors and their congregations to be proactive in restoring Judeo-Christian values into the culture and civil institutions of our nation.