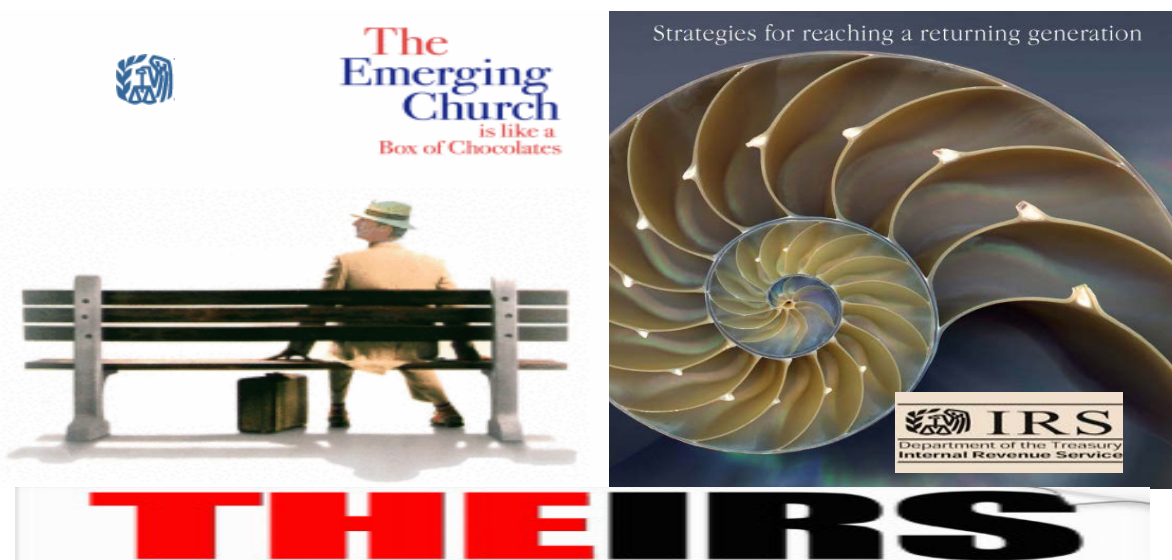


The [Emerging Church] of THEIRS

[The ABC's Ministries as strategies for reaching a **returning generation**]



Defendants' Emerging Church with its **ABC's Ministries of THEIRS** is about religious faith using a deified system of taxing beliefs and practices. *It converts Taxpayers into Taxprayers.* Following are some of the common traits the Plaintiff has discovered by examining Defendants' Emerging Church of THEIRS written materials & procedures of their system of belief, practices & convictions. Plaintiff sincerely held religious beliefs are further set forth in this complaint.

1. An awareness of and attempt to reach taxpayers in the changing postmodern culture.
2. An attempt to use technology, i.e., video, slide shows, internet to generate *taxprayers*.
3. A broader approach to worshipship creating a system of worship and practice using refunds- exemptions- exclusions- credits- deductions- adjustments- abatements of a tax or from it.
4. An inclusive approach to various, sometimes contradictory belief systems.
5. An emphasis on experience and feelings over absolutes thus building a body of believers
6. Concentration on relationship-building based on proclamation of the Synoptic Govspel of THEIRS, in the name of a faith called Taxology, in support of religious syncretism.
7. Shunning stale traditionalism in worship, church seating, music, candles, statues, etc.
8. A de-emphasis on absolutes & traditional doctrinal creeds & more on the Great Whatever.
9. A re-evaluation of the place of the Church of Taxology in society & their ABC Ministries
10. A re-examination of the IRS Bible, Codes and its religious teaching and its messages.
11. A new look at traditionally-held doctrines of Atonement, Repentance, Sin, Salvation, etc.
12. A re-evaluation of the place of worship, sacred ground and the religions in the world.

A CHURCH WITHOUT WALLS

THE ABC's Ministries of THEIRS



An Alternative Worthship



26 U.S. Code § 501 - Exemption from tax on corporations, certain trusts, etc.

Current through Pub. L. 113-108. (See Public Laws for the current Congress.)

(a) Exemption from taxation

An organization described in subsection (c) or (d) or section 401 (a) shall be exempt from taxation under this subtitle unless such exemption is denied under section 502 or 503.

(b) Tax on unrelated business income and certain other activities

An organization exempt from taxation under subsection (a) shall be subject to tax to the extent provided in parts II, III, and VI of this subchapter, but (notwithstanding parts II, III, and VI of this subchapter) shall be considered an organization exempt from income taxes for the purpose of any law which refers to organizations exempt from income taxes.

(c) List of exempt organizations

The following organizations are referred to in subsection (a):

(1) Any corporation organized under Act of Congress which is an instrumentality of the United States but only if such corporation—

(A) is exempt from Federal income taxes—

(i) under such Act as amended and supplemented before July 18, 1984, or

(ii) under this title without regard to any provision of law which is not contained in this title and which is not contained in a revenue Act, or

(B) is described in subsection (l).

(2) Corporations organized for the exclusive purpose of holding title to property, collecting income therefrom, and turning over the entire amount thereof, less expenses, to an organization which itself is exempt under this section. Rules similar to the rules of subparagraph (G) of paragraph (25) shall apply for purposes of this paragraph.

(3) Corporations, and any community chest, fund, or foundation, organized and operated exclusively for religious, charitable, scientific, testing for public safety, literary, or educational purposes, or to foster national or international amateur sports competition (but only if no part of its activities involve the provision of athletic facilities or equipment), or for the prevention of cruelty to children or animals, no part of the net earnings of which inures to the benefit of any private shareholder or individual, no substantial part of the activities of which is carrying on propaganda, or otherwise attempting, to influence legislation (except as otherwise provided in subsection (h)), and which does not participate in, or intervene in (including the publishing or distributing of statements), any political campaign on behalf of (or in opposition to) any candidate for public office.