

The United States Government
Does hereby recognize and establish

The Church of International Priestcraft

**As an officially established religion of
the United States of America.**

After vigorous investigation of the beliefs, dogma, doctrine and practices of this religious organization, and approval of the contents, mode and method of religious instruction in the training of ministers; after inspection and approval of the facilities for the indoctrination of children into accepted religious beliefs, as approved by the United States Government; and after the religious organization having proved, to the satisfaction of Government religion inspectors, that no person will be allowed to advance intellectually into a higher religious belief not approved by the United States Government or profitable to criminal Priestcraft,

**The Government of the United States
does hereby grant to the religion of International Priestcraft
official recognition as a Government approved and
Established Religion
of the United States of America.**

The above certificate of Religious Establishment is called a
501(c)(3) CHURCH,
and is issued in the form of a "determination letter" by the Internal Revenue Service (IRS) -- the official religious police of the United States Government -- and while not taking the form and words used in this Certificate, it is, in every sense, legal or otherwise, a Certificate of Religious Establishment by the United States Government.

This Government enquiry and Establishment of only approved religions in America is entirely unconstitutional, and completely destroys our most basic and sacred right.

The legal Case, and its history, presented in the following pages, was an attempt to restore Religious Liberty to this Nation and to get Government out of religion, where it has no right to be.

Emmett F. Fields

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There are no page numbers in this work,
the page numbers referred to are those of the Acrobat® Reader.

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My original intention was to present here only the last Court Case from its start to Judge Sullivan's Decision to Dismiss with Prejudice. But the second Case was the result of the first Case, that was an Appeal of an adverse ruling by the Internal Revenue Service, so I decided that the First Case should be included also. And both Cases rested upon an ongoing harangue with the IRS that was necessary, it seemed to me, to acquire standing to go to Court at all. Both Cases was to challenge the Government's right to establish religions in absolute violation of the U.S. Constitution.

Some of my correspondence with the IRS give vent to my scorn and absolute contempt of that Agency's disregard for the most basic American right under the Constitution -- Religious Liberty. So some of the things I said, perhaps should not have been said, or, being said, should not have been included here.

Throughout this long encounter with American Bureaucracy I have made it a point to meet and talk, face to face, with the Government agents I have dealt with. Without exception I have found them friendly and likeable people. About religion they generally seemed to know no more than they had learned in Sunday school -- which is to say less than nothing. And Judge Sullivan I perceived as an intelligent friendly person, and I admit I do not understand his adverse Decision, that was so opposite of his apparent understanding of the Case at the Court Hearing March 6, 1998. Perhaps I do not understand his Decision because I do not understand bureaucracies.

Emmett F. Fields

By Way of An Introduction.

First and foremost this case was not, as Judge Sullivan mistakenly addressed it, "EMMETT F. FIELDS, Plaintiff v. UNITED STATES OF AMERICA, Defendant." This Case was Filed as "EMMETT F. FIELDS, Plaintiff v. THE UNITED STATES GOVERNMENT, Defendant." This distinction is very important. The United States of America has a basic Constitution that rules this Nation, and in addition to this, has Supreme Court Decisions that clarify the U.S. Constitution. And all these basic safeguards of our Nation's Liberty are clearly on my side in this issue. It is the Government that is ignoring these BASIC guarantees of our Liberty, it is the Government that is un-American; and it is the GOVERNMENT, and only the Government that this Case was against.

The first ten CDs shipped will go Federal Judges. Nine will go to the Supreme Court Justices, and one to the Federal Judge that Dismissed this Case. It is necessary that these judges be aware that there are Americans who have well thought out and sincere religions beliefs that are discriminated against by the United States Government. Perhaps the Supreme Court Justices will have the wisdom and understanding to grasp the simple facts, clearly stated, that seemed to elude the lower judge;

1. that the U.S. Government clearly has set up religious tests to favor some religions and harm or destroy other religions;
2. that the American Government employs agents whose duty it is to set in judgement of other American's precious religious beliefs, and decide if those religious are *acceptable* to the U.S. Government;
3. that these Government inquirers into the religious orthodoxy of other Americans are, and must be, by the endless range of religious beliefs, completely ignorant of the religions they presume to judge.
4. and, finally, through the arrogance born of ignorance these Government employees do establishing some religions that fall into what written Government "criteria" decrees is "acceptable" religious dogma, and reject all others that are beyond their understanding, or through personal religious prejudice, are unacceptable to their own belief systems.

In 1992 I decided to write an article that would describe how the IRS decides what constitutes a "church" for tax purposes. In my investigation for this article, I found that only organizations can even apply for recognition as a church (it was this fact that Judge Sullivan seized upon as the bases of my complaint, so as to ignore the real reason for the complaint, that was plainly stated -- the unconstitutional establishment of religions.) As I read the questions and regulations that the Government (IRS) uses in its forms, I was appalled at the flagrant and disgusting official intrusion into our most sacred and basic religious rights, rights that no Government agency can investigate and deny under *any* circumstance. And so I filled these forms out with the proper furry and indignation that the questions warranted. I fulfilled the demand for an organization by creating an organization that met the rules set forth in the IRS forms and under the name of that organization -- Point of Wisdom #1 -- I filed the application and went through the process of answering the reams of improper religious questions the Government sent me -- "What is your mode of worship?" being one that was ask again and again. To this question I always gave the same truthful answer each time: "To worship any thing or idea is degrading to the human intelligence and prevents any hope of human progress." The Government seems to have a strange obsession with "worship."

Judge Sullivan, in his dismissal of my Case, assumed that I was prevented from filing for Religious Liberty because I was an individual, and as no individual can file for Religious Liberty in the United States I was not harmed more than all other citizens, and therefore had no standing to bring legal action. Judge Sullivan seemed to overlook the fact that I ***DID*** file and went through the Government's ludicrous process of religious investigation and intimidation.

The entire Government investigation was a sham; no matter how well I fulfilled the demands of the Government as to organization and dedication to purpose, I did not believe the prescribed Government approved religious dogma, and thus would never be approved as a 501(c)(3) CHURCH -- the official Government designation for an established, Government approved, religion.

The Founding Fathers of the United States would be unable to receive religious liberty because most were Deists and individualists. The Founders of the Great religions of the earth, Mohammed, Buddha, Jesus, and the rest, could not have succeeded in America today.

Now that the Case is dismissed, and I see no way, or use, for me to Appeal the Case without an attorney -- and I certainly cannot afford the three hundred thousand plus dollars that it would require to go to the Supreme Court -- I fully expect to suffer retaliation from the Government. The fact that I do not owe the Government anything, never have, will not prevent an ongoing harassment. But I am glad I tried to restore Religious Liberty in the United States -- the true Religious Liberty for ***all*** Americans that the Founding Fathers intended we have, and that is so clearly defined by the United States Constitution.

Emmett F. Fields

NOTE THAT ALL PAPERS WERE SIGNED BEFORE BEING SENT TO THE COURT. MANY OF THE PAPERS THAT APPEAR HERE SHOW NO SIGNATURE BECAUSE THESE ARE PRINTOUTS OF THESE PAPERS IN THE COMPUTER.

CIVIL COVER SHEET

The JS 44 civil cover sheet and the information contained herein neither replace nor supplement the filing and service of pleadings or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. SEE INSTRUCTIONS ON THE REVERSE OF THE FORM.

I (a) PLAINTIFFS

Emmett F. Fields
514 Eastern Parkway
Louisville, KY 40217-1818

(b) COUNTY OF RESIDENCE OF FIRST LISTED PLAINTIFF _____
(EXCEPT IN U.S. PLAINTIFF CASES)

(c) ATTORNEYS (FIRM NAME, ADDRESS, AND TELEPHONE NUMBER)

Emmett F. Fields, Pro Se

DEFENDANTS

United States Government

COUNTY OF RESIDENCE OF FIRST LISTED DEFENDANT _____
(IN U.S. PLAINTIFF CASES ONLY)

NOTE: IN LAND CONDEMNATION CASES, USE THE LOCATION OF THE TRACT OF LAND INVOLVED

ATTORNEYS (IF KNOWN)

United States Government
U.S. Attorney General, Janet Reno
10th & Constitution Ave. N.W.
Washington, D.C. 20530

II. BASIS OF JURISDICTION (PLACE AN X IN ONE BOX ONLY)

- 1 U.S. Government Plaintiff
- 2 U.S. Government Defendant
- 3 Federal Question (U.S. Government Not a Party)
- 4 Diversity (Indicate Citizenship of Parties in Item III)

III. CITIZENSHIP OF PRINCIPAL PARTIES (PLACE AN X IN ONE BOX FOR PLAINTIFF AND ONE BOX FOR DEFENDANT)

	PTF	DEF		PTF	DEF
Citizen of This State	<input type="checkbox"/> 1	<input checked="" type="checkbox"/> 1	Incorporated or Principal Place of Business in This State	<input type="checkbox"/> 4	<input type="checkbox"/> 4
Citizen of Another State	<input checked="" type="checkbox"/> 2	<input type="checkbox"/> 2	Incorporated and Principal Place of Business in Another State	<input type="checkbox"/> 5	<input type="checkbox"/> 5
Citizen or Subject of a Foreign Country	<input type="checkbox"/> 3	<input type="checkbox"/> 3	Foreign Nation	<input type="checkbox"/> 6	<input type="checkbox"/> 6

IV. CAUSE OF ACTION (CITE THE U.S. CIVIL STATUTE UNDER WHICH YOU ARE FILING AND WRITE A BRIEF STATEMENT OF CAUSE.)

(DO NOT CITE JURISDICTIONAL STATUTES UNLESS DIVERSITY)

V. NATURE OF SUIT (PLACE AN X IN ONE BOX ONLY)

CONTRACT	TORTS		FORFEITURE/PENALTY	BANKRUPTCY	OTHER STATUTES
<ul style="list-style-type: none"> <input type="checkbox"/> 110 Insurance <input type="checkbox"/> 120 Marine <input type="checkbox"/> 130 Water Act <input type="checkbox"/> 141 Negotiable Instrument <input type="checkbox"/> 150 Recovery of Overpayment & Enforcement of Judgment <input type="checkbox"/> 151 Medicare Act <input type="checkbox"/> 152 Recovery of Defaulted Student Loans (Excl. Veterans) <input type="checkbox"/> 153 Recovery of Overpayment of Veteran's Benefits <input type="checkbox"/> 190 Other Contract <input type="checkbox"/> 195 Contract Product Liability 	<p>PERSONAL INJURY</p> <ul style="list-style-type: none"> <input type="checkbox"/> 310 Airplane <input type="checkbox"/> 315 Airplane Product Liability <input type="checkbox"/> 320 Assault, Libel & Slander <input type="checkbox"/> 330 Federal Employers Liability <input type="checkbox"/> 340 Marine <input type="checkbox"/> 345 Marine Product Liability <input type="checkbox"/> 350 Motor Vehicle <input type="checkbox"/> 355 Motor Vehicle Product Liability <input type="checkbox"/> 360 Other Personal Injury 	<p>PERSONAL INJURY</p> <ul style="list-style-type: none"> <input type="checkbox"/> 362 Personal Injury—Med. Malpractice <input type="checkbox"/> 365 Personal Injury—Product Liability <input type="checkbox"/> 368 Asbestos Personal Injury Product Liability <p>PERSONAL PROPERTY</p> <ul style="list-style-type: none"> <input type="checkbox"/> 370 Other Fraud <input type="checkbox"/> 371 Truth in Lending <input type="checkbox"/> 380 Other Personal Property Damage <input type="checkbox"/> 385 Property Damage Product Liability 	<ul style="list-style-type: none"> <input type="checkbox"/> 610 Agriculture <input type="checkbox"/> 620 Other Food & Drug <input type="checkbox"/> 625 Drug Related Seizure of Property 21 USC 881 <input type="checkbox"/> 630 Liquor Laws <input type="checkbox"/> 640 R.R. & Truck <input type="checkbox"/> 650 Airline Regs. <input type="checkbox"/> 660 Occupational Safety/Health <input type="checkbox"/> 690 Other <p>LABOR</p> <ul style="list-style-type: none"> <input type="checkbox"/> 710 Fair Labor Standards Act <input type="checkbox"/> 720 Labor/Mgmt. Relations <input type="checkbox"/> 730 Labor/Mgmt. Reporting & Disclosure Act <input type="checkbox"/> 740 Railway Labor Act <input type="checkbox"/> 790 Other Labor Litigation <input type="checkbox"/> 791 Empl. Ret. Inc. Security Act 	<ul style="list-style-type: none"> <input type="checkbox"/> 422 Appeal 28 USC 158 <input type="checkbox"/> 423 Withdrawal 28 USC 157 <p>PROPERTY RIGHTS</p> <ul style="list-style-type: none"> <input type="checkbox"/> 820 Copyrights <input type="checkbox"/> 830 Patent <input type="checkbox"/> 840 Trademark <p>SOCIAL SECURITY</p> <ul style="list-style-type: none"> <input type="checkbox"/> 861 HIA (1395d) <input type="checkbox"/> 862 Black Lung (923) <input type="checkbox"/> 863 DIWC/DIWW (405(g)) <input type="checkbox"/> 864 SSDI Title XVI <input type="checkbox"/> 865 RSI (405(g)) <p>FEDERAL TAX SUITS</p> <ul style="list-style-type: none"> <input type="checkbox"/> 870 Taxes (U.S. Plaintiff or Defendant) <input type="checkbox"/> 871 IRS—Third Party 26 USC 7609 	<ul style="list-style-type: none"> <input type="checkbox"/> 400 State Reapportionment <input type="checkbox"/> 410 Antitrust <input type="checkbox"/> 430 Banks and Banking <input type="checkbox"/> 450 Commerce/ICC Rates/etc. <input type="checkbox"/> 460 Deportation <input type="checkbox"/> 470 Racketeer Influenced and Corrupt Organizations <input type="checkbox"/> 810 Selective Service <input type="checkbox"/> 850 Securities/Commodities/Exchange <input type="checkbox"/> 875 Customer Challenge 12 USC 1410 <input type="checkbox"/> 891 Agricultural Acts <input type="checkbox"/> 892 Economic Stabilization Act <input type="checkbox"/> 893 Environmental Matters <input type="checkbox"/> 894 Energy Allocation Act <input type="checkbox"/> 895 Freedom of Information Act <input type="checkbox"/> 900 Appeal of Fee Determination Under Equal Access to Justice <input type="checkbox"/> 950 Constitutionality of State Statutes <input type="checkbox"/> 890 Other Statutory Actions
<p>REAL PROPERTY</p> <ul style="list-style-type: none"> <input type="checkbox"/> 210 Land Condemnation <input type="checkbox"/> 220 Foreclosure <input type="checkbox"/> 230 Rent Lease & Ejectment <input type="checkbox"/> 240 Torts to Land <input type="checkbox"/> 245 Tort Product Liability <input type="checkbox"/> 290 All Other Real Property 	<p>CIVIL RIGHTS</p> <ul style="list-style-type: none"> <input type="checkbox"/> 441 Voting <input type="checkbox"/> 442 Employment <input type="checkbox"/> 443 Housing/Accommodations <input type="checkbox"/> 444 Welfare <input checked="" type="checkbox"/> 440 Other Civil Rights 	<p>PRISONER PETITIONS</p> <ul style="list-style-type: none"> <input type="checkbox"/> 510 Motions to Vacate Sentence Habeas Corpus <input type="checkbox"/> 530 General <input type="checkbox"/> 535 Death Penalty <input type="checkbox"/> 540 Mandamus & Other <input type="checkbox"/> 550 Other 			

VI. ORIGIN (PLACE AN X IN ONE BOX ONLY)

- 1 Original Proceeding
- 2 Removed from State Court
- 3 Remanded from Appellate Court
- 4 Reinstated or Reopened
- 5 Transferred from another district (specify)
- 6 Multidistrict Litigation
- 7 Appeal to District Judge from Magistrate Judgment

VII. REQUESTED IN COMPLAINT:

CHECK IF THIS IS A CLASS ACTION UNDER F.R.C.P. 23

DEMAND \$

Check YES only if demanded in complaint:

JURY DEMAND: YES NO

VIII. RELATED CASE(S) IF ANY (See instructions):

Fields v. IRS

JUDGE Harold H. Green DOCKET NUMBER 1:95-cv-00558

DATE _____ SIGNATURE OF ATTORNEY OF RECORD

Pro Se

Category in which case belongs:

- A. Anti-Trust Cases
- B. Malpractice Cases (Legal/Medical)
- D. Temporary Restraining Orders and Preliminary Injunctions (If a TRO is requested in an Anti-Trust, the A designation will govern)
- E. General Civil Cases (Check only one:
 - General Civil Cases
 - Three Judge Court Case
- F. Pro Se General Civil Cases
- G. Habeas Corpus Cases
- H. Equal Employment Opportunity Cases (If filed by a pro se litigant, the case is to be assigned from this H Category)
- I. Freedom of Information Act Cases (If filed by a pro se litigant, the case, is to be assigned from this I Category)

United States District Court

DISTRICT OF COLUMBIA

Emmett F. Fields
514 Eastern Parkway
Louisville, Kentucky 40217-1818
(502) 634-0590

v.

United States Government

SUMMONS IN A CIVIL ACTION

CAS CASE NUMBER 1:96CV00317
JUDGE: Emmet G. Sullivan
DECK TYPE: Pro-Se
DATE STAMP: FEB 20 1996


TO: (Name and Address of Defendant)

United States Attorney General, Janet Reno
10th and Constitution Ave. N.W.
Washington, D.C. 20530

YOU ARE HEREBY SUMMONED and required to file with the Clerk of this Court and serve upon

Pro SE
PLAINTIFF'S ~~NAME~~ (name and address)

Emmett F. Fields PRO SE
514 Eastern Parkway
Louisville, KY 40217-1818
(502) 634-0590

an answer to the complaint which is herewith served upon you, within 60 days after service of this summons upon you, exclusive of the day of service. If you fail  to do so, judgment by default will be taken against you for the relief demanded in the complaint.

NANCY MAYER WHITTINGTON
CLERK

FEB 20 1996
DATE

Maura Higgins
DEPUTY CLERK

UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF COLUMBIA

Emmett F. Fields
514 Eastern Parkway
Louisville, Kentucky 40217-1818
(502) 634-0590

PLAINTIFF

vs.

Civil Action No. _____

United States Government
U. S. Attorney General, Janet Reno
10th & Constitution Ave. N.W.
Washington, D.C. 20530

DEFENDANT.

COMPLAINT

Re. Civil Action No. 95-0558 (HHG), U.S. District Court for the District of Columbia.

With vicious foresight to deny victims of Government religious oppression any means of legal self-defense, the Government requires that application for Religious Liberty can be made only by organizations, individuals being denied even the right to apply. Then, when the victim is denied his Constitutional religious rights, and appeals to the Courts for justice, the Government's legal department has the case dismissed by citing the fact that organizations must be represented by attorney. The Government having investigated, knows full well the victim cannot afford the required legal defense, and is thus denied his right of self-defense. With such malicious fore-planning the honest citizen is rendered powerless against the bureaucratic dictatorship and is cast, without hope of legal redress, upon the tender mercies of the Internal Revenue Service (IRS); of which mercies the world has never known.

Thus entrapped and denied legal self-defense, Plaintiff Appeals the entrapment.

Plaintiff continues to Appeal the Government's denial of Plaintiff's Religious Liberty; the Government's assumed right to establish religion; to favor some religions; to discriminate against some religions; to have religious tests; to have and enforce religious laws; to force religious conformity; or to concern itself with the legal religious activities of any American citizen or organization.

Plaintiff, having made proper application for Religious Liberty, and having met all Government demands, even forming an organization in order to be allowed to apply, the Plaintiff's application was rejected after years of investigation and delay by the IRS solely because his religious beliefs did not please certain unknown Government employees. Therefore, this appeal of an IRS final adverse ruling of plaintiff's application for Religious Liberty, asks this Court to examine the Constitutionality of the United States Government establishing religions, and of denying free and equal exercise to those religions denied establishment.

Upon filing, in 1992, an application for Religious Liberty on IRS Form 1023, and requesting establishment under Section 501(c)(3) CHURCH, the Plaintiff fully qualifying for Government religious establishment under all regulations and demands therein stated, has been subjected to unreasonable delays, demands and investigations concerning the personal religious beliefs, endeavors, activities, purpose and every other aspect of the religious beliefs and religious work of Plaintiff, Emmett F. Fields. Such Government concern, interest, investigation and harassment of the religious beliefs and lawful religious work of any American individual is absolutely unconstitutional, being a flagrant violation of the first Amendment to the Constitution of the United States that clearly states: "Congress shall make no law respecting an establishment of religion or prohibiting the free exercise thereof;" The framers of our National Constitution, recognizing that the free exercise of religion is an absolute and unalienable right, secured its protection by placing it as the first clause of the First Amendment to the U.S. Constitution. Therefore the religious beliefs and lawful religious activities of any citizen of the United States cannot, under any circumstance, be of concern to the Government of the United States, or of any office, agency or branch thereof; or of any part of any American government; Federal, State or local, by the fact that the full protection of the U.S. Constitution is extended to the States by the Fourteenth Amendment.

The Government of the United States, through the agency of the IRS, has established an office, or department, of "Holy Inquisition" whose duty it is to investigate the religious belief, dogma, activity, history, practice, etc., of a religion to determine its orthodoxy according to unconstitutional Government religious decree, and to accept and establish the religion, or to deny the religion Government establishment and the special privileges accorded only to Government established religions. The Government office of Religious Inquisition within the IRS uses a 'fourteen point criteria' to test Government defined orthodoxy for religious organizations seeking equal Religious Liberty with those religious entities already established. The fourteen point criteria the Government uses is so fabricated that no new religion, religious beliefs, religious individual or religious institutions can possibly be accepted and established. Such Government hostility toward religion is not Constitutional, not American, and is certainly not consistent with the grand ideals of individual rights and Religious Liberty that this Nation was founded upon. Under the rules of the IRS the Founding Fathers of this Nation would be denied Religious Liberty as most were Deists, Freethinkers and/or individualists.

The narrow, unconstitutional and immoral 'fourteen point criteria' used by the United States Government, through its agent the IRS, as a guide for establishing religion is as follows:

1. A distinct legal existence.
2. A recognized creed and form of worship.
3. A definite and distinct ecclesiastical government.
4. A formal code of doctrine and discipline.
5. A distinct religious history.
6. A membership not associated with any church or denomination.
7. A complete organization of ordained ministers ministering to their congregations.
8. Ordained ministers selected after completing prescribed courses of study.
9. A literature of its own.
10. Established places of worship.
11. Regular congregations.
12. Regular religious services.

13. Sunday schools for the religious instruction of the young.

and

14. Schools for the preparation of its ministers."

Plaintiff forcefully contends that it is flagrantly unconstitutional, un-American, immoral, oppressive, and disgusting for the Government of the United States to have ANY rules, criteria, guidelines, or other such mechanism of religious uniformity, and demand the conformity of all religious individuals and institutions to those oppressive and dictatorial religious rules. Such religious rules, and Government agencies empowered to enforce them, can only be regarded as a 'Holy Inquisition,' and is grossly offensive to every idea of Religious Liberty.

The Supreme Court has stated unequivocally; "the test of religion under the Constitution is belief; that which is believed to be religiously true is religion, and constitutionally protected;" UNITED STATES v. BALLARD (1944). The fact that Plaintiff, Emmett F. Fields, has had hundreds of Freethought letters and articles published in the public press, and has publicly advocated the rational religion of Freethought for neigh-unto forty years, is well known to the IRS religious police. In a meeting with Plaintiff at IRS Headquarters in Washington, D.C. on August 24, 1994, officers of the IRS acknowledge they were convinced that the religious belief and activities of Emmett F. Fields are sincere.

In view of the open and public manner in which the religious activity of Plaintiff is, and has always been, carried on, there has never been any legitimate excuse for Government investigation and harassment of Plaintiff's religious work. Plaintiff therefore contend that the true and only purpose of the Government is the same as all other holy inquisitions throughout history; to preserve the power, wealth, status and income of the corrupt established religions and superstitions, and destroy all superior religions before they can mature and become a force for intellectual stimulation, moral reform, and the religious elevation of society.

Plaintiff contends that the Government cannot establish religions; that neither the Government, the IRS, nor any other Government entity, has, or can have, the authority to treat one religion differently than it treats other religious; nor can the Government say that a religion is not a religion in order to discriminate against that religion; nor can the Government, for religious reasons, or for any reason, entrap and render citizens vulnerable and legally defenseless against Government criminal activity.

Wherefore, the premises considered, plaintiff demands that the Government be required to cease and desist from establishing religions, and/or prohibiting the free and equal exercise thereof;

that all religions, religious individuals, religious beliefs, religious institutions, and all religious entities, organizations, temples, halls, synagogues, electronic media religions, etc., by whatever name or means of activity, be treated equally and justly, without favoritism, censure, discrimination or harassment by the Government of the United States;

that the Government cease to investigate, judge, harass, deny, or in any way to single-out, or concern itself with the lawful religious work of Plaintiff, Emmett F. Fields, or of any other religious individual or group;

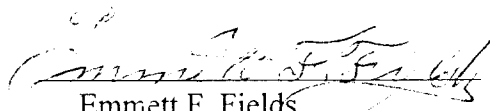
that the Government be required to terminate all offices, agencies, departments, or whatever such may be called, of religious inquiry or 'Holy Inquisitions' now operating within the IRS, or that may be operating within any other branch, agency or department of the Government of the United States, or of any State, possession, holdings or other U.S. property that is under the protection of the Constitution of the United States;

that the Government of the United States be made fully liable for the harm done to Plaintiff, Emmett F. Fields, and to all other religious individuals and religions institutions that have been, and are being, denied the first and most basic right guaranteed under the Constitution of the United States -- Religious Liberty;

that all Government money, grants, preferred treatment, etc., ad infinitum, now being given only to Government established religions, under whatever excuse, be also given in equal amount to Freethought religions entities, to be used for public charity, scholarships, research, etc. so that the rational religions may receive public praise and approval for "good works" that the Government now finances only for Government established religions;

that the Government be made to cease and desist the use of foreseen legal entrapment to circumvent justice and render victims incapable of legal defense against criminal acts by Government agencies.

that the Federal Government be required to initiate an ongoing program of Affirmative Action to reestablish Religious Liberty, and to undo, as far as possible, the egregious harm done by the unconstitutional, immoral and shameful religious establishment, and active religious discrimination that the Government of the United States has practiced for well over a century.


Emmett F. Fields
514 Eastern Parkway
Louisville, Kentucky 40217-1818

END OF COMPLAINT.

That Concludes the Complaint. There is nothing vague or unclear about this Complaint, nor about its demand that the Government be required to end the establishment of religion in America and treat ALL religions equally.

Aside from the unconstitutional Fourteen Point Criteria named in the above Complaint, the Government has other equally unconstitutional forms and questionnaires that are referred to in the Brief in support of Summary Judgement. That Judge Sullivan should describe these clear statements of facts as "not altogether clear" is amazing!

The facts of this Case, to the honest mind, are so clear that a call for Summary Judgement was entirely justified. In the Brief that follows I list forceful statements of some of the more important Supreme Cases Decisions that clearly state that the Government cannot establish religions; and then, citing these Supreme Court cases, and the U.S. Constitution, I clearly show that the Government IS establishing religions and that the Government asks unconstitutional questions in its determination to see that only approved religious beliefs will be accepted for Government establishment.

This Complaint and Brief are both clear as to what the Government is doing and that what the Government is doing is unconstitutional.

Emmett F. Fields
514 Eastern Parkway
Louisville, KY 40217-1818
(502) 634-0590

March 1, 1996

Ms. Margaret Earnest
Trial Attorney, Tax Division
U.S. Department of Justice
P.O. Box 227
Washington, D.C. 20044

Re. FIELDS v. IRS #1:95CV00558

Dear Ms. Earnest,

I called your office and left a message on your machine Feb. 27th, asking that you call me, but perhaps it was lost. I have received a message from the Court postmarked Feb. 23, 1996, concerning FIELDS v. IRS, that, in accordance with RULE 206 -- Duty to Meet and Confer, we must meet in order to see if a settlement can be reached in this case. I doubt that a settlement can be reached short of a Court decision, and that decision appealed to the highest Court possible.

It was my impression that this case had been dismissed under a rule of closed shop for attorneys, which denies organizations an opportunity for a day in Court if it could not afford an attorney. Or, in this case, find one who might be foolish enough to brave the IRS Pro Bono.

I have no intention of appealing this case unless I can find an attorney. It would be foolish to waste time arguing whether the gross injustice of a destitute company, entangled in IRS litigation, can rightfully be denied access to our Courts because it cannot afford, or find, an attorney. That deplorable situation needs desperately to be argued, but my purpose is to attempt to reestablish Religious Liberty in the United States, whereby all religions will be treated equally by our Government, and that, I believe, is far more important.

If you wish to confer, as the Court demands, let me know what time is best for you, and I will come to Washington for the meeting(s). I am certainly willing to do whatever is necessary to see that justice and Religious Liberty is restored.

Sincerely,

Emmett F. Fields

copy to:

Nancy Mayer-Whittington, CLERK
U. S. District Court for the District of Columbia.

UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF COLUMBIA

EMMETT F. FIELDS,)
)
Plaintiff,)
)
v.) C.A. No. 1:96CV00317 (EGS)
)
UNITED STATES OF AMERICA,)
)
Defendant.)

MEMORANDUM OF POINTS & AUTHORITIES IN SUPPORT OF
DEFENDANT'S MOTION FOR ENLARGEMENT OF TIME

This is an action in which plaintiff seeks declaratory and injunctive relief as a result of the Internal Revenue Service's denial of tax exempt status to plaintiff's organization.

STATEMENT & DISCUSSION

1. Introduction. Plaintiff commenced this action by the filing of the complaint on or about February 20, 1996.

2. Responsive pleading date. Pursuant to Federal Rules of Civil Procedure, Rule 12(a), the United States is required to serve a responsive pleading to the complaint within sixty (60) days after service of the complaint on the United States Attorney. The United States Attorney was served with the summons and complaint on February 29, 1996. Accordingly, a responsive pleading is due to be served on or before April 29, 1996.

3. Present status of defendant's case. Defendant's counsel is not now in possession of sufficient information to respond to the complaint under the current pleading deadline as the undersigned received the complaint on April 26, 1996.

While defendant's counsel could respond to the complaint by

-serving a general denial, such action would not materially advance this litigation. In fact, in many such cases, the service of a general denial actually inhibits progress in the case due to the necessity of serving and filing amended pleadings.

4. Relief requested. Defendant is of the belief that an enlargement of time of thirty (30) days would be sufficient for the assembly, transmittal, and receipt of the materials necessary to the drafting and service of a meaningful responsive pleading.

5. Granting this motion will tend to advance this suit. Based on the foregoing, defendant submits that granting a thirty day enlargement of time for defendant to respond to the complaint would tend toward the just, speedy, and inexpensive determination of this action. See Federal Rules of Civil Procedure, Rule 1.

6. The Court has discretion to grant this motion. Pursuant to Federal Rules of Civil Procedure, Rule 6(b)(1), the Court, for cause shown, may enlarge the time for pleading, among other things. See Poe v. Christina Copper Mines, Inc., 15 F.R.D. 85, 87-88 (Del. 1953). As Professor Moore has commented:

"Ordinarily of course, the court should be liberal in granting extensions of time before the period to act has elapsed, so long as the moving party has not been guilty of negligence or bad faith and the privilege of extensions is not abused."

2 Moore, Federal Practice, Sec. 6108 at 6-83. Defendant has not been guilty of negligence or bad faith, nor has the privilege of extensions been abused by defendant.

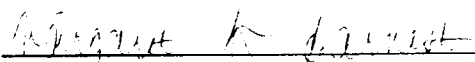
7. Consultation with plaintiff. Defendant's counsel previously was contacted by plaintiff who advised her that the complaint had been filed; at that time the undersigned had not received the complaint. Plaintiff stated that he did not believe that the complaint was a tax case but that he would not oppose the relief which is now being sought.

CONCLUSION

It is defendant's position that the motion for enlargement of time ought to be granted.

DATE: April 29, 1996.

Respectfully submitted,



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OF COUNSEL:

ERIC H. HOLDER, JR.
United States Attorney

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF COLUMBIA

Emmett F. Fields)	
)	
Plaintiff,)	CASE No. 1:96CV00317 (EGS)
)	
v.)	
)	
UNITED STATES GOVERNMENT)	
)	
Defendant.)	

PLAINTIFF'S MOTION FOR SUMMERY JUDGEMENT

The Plaintiff, in view of the repeated delay and evasion tactics engaged in by Defendant, and pursuant to the Rules of the United States District Court for the District of Columbia, plaintiff hereby moves this Court for a Summery Judgement in this case. The grounds for this motion are that the United States Government is in flagrant violation of the plainly stated Constitutional Law against any government establishment of religion, and in violation of many United States Supreme, and lower Court decisions that clearly and forcible declares that the Government cannot enact laws, nor enforce administrative decisions, that establish, or tends to establish, any form of religion.

Attached hereto and incorporated herein is a supporting memorandum. Also attached is a proposed Order granting the judgement requested.

Dated: June 3, 1996

Respectfully submitted

Emmett F. Fields
Director
Point of Wisdom #1
514 Eastern Parkway
Louisville, KY 40217-1818
(502) 634-0590

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF COLUMBIA

EMMETT F. FIELDS,)
)
Plaintiff,)
) Civil No. 1:96CV00317 (EGS)
v.)
)
UNITED STATES,)
)
Defendant.)

DEFENDANT'S RESPONSE TO PLAINTIFF'S MOTION FOR SUMMARY JUDGMENT

Comes Now Defendant, United States, by and through its undersigned attorney, and hereby files its opposition to the plaintiff's motion for summary judgment.^{1/} Neither the Complaint nor plaintiff's motion address the specific grounds of the adverse determination made by the Internal Revenue Service with respect to plaintiff's organization, Point of Wisdom #1. Accordingly, defendant responds to the general points raised by the plaintiff in his motion.

Plaintiff contends that the United States is without any authority to determine the tax exempt status of religious organizations because such determinations, in plaintiff's view, violate the Establishment Clause of the First Amendment. The premise of plaintiff's argument has been rejected by this Court. In Basic Unit Ministry of Alma Karl Schurig v. United States, 511 F. Supp. 166 (D.C. 1981), aff'd., 670 F.2d 1210 (D.C. Cir.

^{1/} In its motion to dismiss filed on May 29, 1996, the defendant presented its arguments that the plaintiff lacks standing to bring this action and that the Court lacks jurisdiction to the extent plaintiff seeks declaratory and injunctive relief.

1982), this Court noted that "[s]ince religious organizations may be taxed, it follows that the government may decide to grant reasonable exemptions to qualifying organizations while continuing to tax those who fail to meet the qualifications." (Id. at 168 - 169.)

Further, the Supreme Court has stated that Congressional failure to subsidize an activity does not constitute an infringement of the First Amendment. See Regan v. Taxation with Representation of Washington, 461 U.S. 540 (1983) (Denial of exemption under Section 501(c)(3) for organization engaging in substantial lobbying not an infringement of First Amendment); Cammarano v. United States, 358 U.S. 498 (1959) (upholding as constitutional Treasury regulation denying business deduction for lobbying).

In Hernandez v. Commissioner, 490 U.S. 680 (1989), the Supreme Court found that the Service's disallowance of a Section 170 charitable contribution deduction for certain quid pro quo contributions did not violate either the Establishment Clause or the Free Exercise Clause of the First Amendment. In that case, the petitioners had argued that denying the deduction violated the Establishment Clause by according a disproportionately harsh status on religions that raise funds by imposing fixed costs for participating in certain religious practices and threatened excessive government entanglement with religion.

The Hernandez Court observed that the first step in Establishment Clause analysis is to determine "whether the law

facially discriminates among religions." (Id. at 695.) The Court then looked to the three-prong test established by Lemon v. Kurtzman, 403 U.S. 602 (1971) to see: (1) whether the statute was neutral both in design and purpose; (2) if the statute's primary effect was neither to advance nor inhibit religion; and (3) that the statute did not involve excessive entanglement between church and state. The Court found that Section 170 did not facially discriminate among religions, nor was its primary effect to advance or inhibit religion. The Court also found that the routine regulatory inquiry the Service might be required to undertake would not involve excessive entanglement with religion. (Id. at 697.) See also Tony and Susan Alamo Foundation v. Secretary of Labor, 471 U.S. 290, 305-06 (1985) (Religious organizations are not exempt from secular governmental activity.)

In this case, the Internal Revenue Service has determined that plaintiff's organization does not qualify for tax exempt status under 26 U.S.C. §501(c)(3), or classification as a church under 26 U.S.C. §§ 509(a)(1) and 170(b)(1)(A)(i). In this regard, plaintiff does not appear to understand the distinction between section 501(c)(3) status, and church classification within sections 509(a)(1) and 170(b)(1)(A)(i). Nor does plaintiff appear to understand the distinction between a religious organization and a church. See Church of Gospel Ministry, Inc. v. United States, 640 F. Supp. 96, 99 (D.D.C. 1986) ("[T]he issue of whether [plaintiff] is a 'church' is

irrelevant unless it first qualifies as a tax-exempt religious organization under sec. 170(c)(2) and Sec. 501(c)(3).")

Section 501(a) provides exemption from federal income taxation for organizations described in section 501(c). To qualify for exemption under section 501(c)(3), an organization (1) must be organized and operated exclusively for exempt purposes, (2) no part of its net earnings can inure to the benefit of any private shareholder or individual, and (3) no substantial part of its activities may consist of political or lobbying activity. See Western Catholic Church v. Commissioner, 73 T.C. 196 (1979), aff'd. in unpublished opinion, 631 F.2d 736 (7th Cir. 1980); cert. denied, 450 U.S. 981 (1981).

Treas. Reg. §1.501(a)-1(c) provides that the words "private shareholder or individual" refer to persons having a personal and private interest in the activities of the organization. Treas. Reg. § 1.501(c)(3)-1(c)(1) provides that an organization will be regarded as "operated exclusively" for one or more exempt purposes only if it engages primarily in activities that accomplish one or more of the exempt purposes specified in section 501(c)(3). An organization will not be so regarded if more than an insubstantial part of its activities are not in furtherance of an exempt purpose. An organization will not qualify for exemption if it possesses a single non-exempt purpose, if substantial in nature. Better Business Bureau v. United States, 326 U.S. 279 (1945); Basic Bible Church v.

Commissioner, 74 T.C. 346, 856 (1980), aff'd sub nom. Granzow v. Commissioner, 739 F.2d 265 (7th Cir. 1984).

An organization is not operated exclusively for one or more exempt purposes if the net earnings inure in whole or in part to the benefit of private shareholders or individuals. See Treas. Reg. §1.501(c)(3)-1(c)(2). No part of the net earnings, however small, may inure to the benefit of a private shareholder or individual. Church of the Transfiguring Spirit, Inc. v. Commissioner, 76 T.C. 1, 5 (1981).

Additionally, an organization is not organized and operated exclusively for one or more exempt purposes unless it serves a public rather than a private interest. Thus, it is necessary for an organization to establish that it is not organized or operated for the benefit of private interest such as designated individuals, the creators, the shareholders of the organization or persons controlled, directly or indirectly by such private interests. Treas. Reg. §1.501(c)(3)-1(d)(1)(ii).

Beth-El Ministries v. United States, 79-2 USTC ¶9412 (D.D.C. 1979), involved a religious community whose members committed all their possessions to the community and donated salaries from outside employment to the community. In return, the members were provided with food, clothing, shelter, medical care, recreational facilities, and a parochial school for their children. The court determined that the members' receipt of food, clothing, shelter and other benefits constituted the impermissible inurement of earnings for the private benefit of the members. See also

Martinsville Ministries v. United States, 80-2 USTC ¶9710 (D.D.C. 1979); New Life Tabernacle v. Commissioner, T.C. Memo. 1982-367.

Church of the Transfiguring Spirit, Inc. v. Commissioner, supra, involved a non-profit corporation established to operate a church for religious purposes. The organization conducted religious services in the home of its president and vice-president, Mr. and Mrs. Thayer; the services were open to the public and were attended by 3 to 10 people. Ministers of the organization also engaged in counseling and performed two marriage ceremonies. Nearly all of the church's financial support was provided by Mr. and Mrs. Thayer, and substantially all of its expenditures consisted of a housing allowance to the Thayers. The fact that nearly all of petitioner's income consisted of contributions from Mr. and Mrs. Thayer, and that nearly all of the income was expended for housing benefited Mr. and Mrs. Thayer, along with the control the Thayers and their daughter exercised over the church's expenditures and reimbursements and its board of directors supported the Tax Court's conclusion that there was impermissible inurement. 76 T.C. at 5-6. While noting the sincerity of the petitioner and its members, the court concluded that it did not comply with the statutory requirements for exemption.

Many other cases have similarly held organizations purporting to be churches not exempt under circumstances where substantially all the income was derived from individuals who controlled the purported church and substantially all of the

church's expenditures were for the benefit of these individuals. Basic Bible Church v. Commissioner, supra, 74 T.C. at 856 (96 percent of the total contributions received mostly from founder and his wife, were expended on the founder's subsistence allowance, on travel expenses, and on utilities and upkeep on the founder's home); Unitary Mission Church of Long Island v. Commissioner, 74 T.C. 507 (1980), aff'd. per order, 647 F.2d 163 (2d Cir. 1981) (ministers contributed nearly all of organization's support and received substantial parsonage allowances, reimbursement of travel expenditures and expended \$22,000 for improvements to the parsonage of one of the ministers, a co-founder and trustee); Western Catholic Church v. Commissioner, 73 T.C. 196 (1979), aff'd without published opinion, 631 F.2d 736 (7th Cir. 1980), cert. denied, 450 U.S. 981 (1981).

The Internal Revenue Service applies the organizational and operational tests for exemption to all organizations claiming section 501(c)(3) status, not simply religious organizations. Moreover, not all religious organizations are churches, nor does the conduct of some religious activities make an organization a church. Neither the Internal Revenue Code nor the Treasury Regulations under I.R.C. § 170 define the term "church". "Church" is a more limited concept than a religious organization. American Guidance Foundation v. United States, 490 F. Supp. 304, 306 (D.D.C. 1980), aff'd. without opinion (D.C. Cir., July 10, 1981); Church of the Visible Intelligence that Governs the

Universe v. United States, 4 Cl. Ct. 55, 64 (1983); Foundation of Human Understanding v. Commissioner, 88 T.C. 1341, 1357 (1987), acq. in result, 1987-2 C.B. 1.

The Internal Revenue Service has developed 14 criteria that it applies in determining whether a religious organization is a church. The criteria are as follows:

- (1) a distinct legal existence;
- (2) a recognized creed and form of worship;
- (3) a definite and distinct ecclesiastical government;
- (4) a formal code of doctrine and discipline;
- (5) a distinct religious history;
- (6) a membership not associated with any other church or denomination;
- (7) an organization of ordained ministers;
- (8) ordained ministers selected after completing prescribed studies;
- (9) a literature of its own;
- (10) established places of worship;
- (11) regular congregations;
- (12) regular religious services;
- (13) Sunday schools for religious instruction of the young; and
- (14) schools for the preparation of its ministers.

See Internal Revenue Manual 7(10)69 Exempt Organizations Examination Guidelines Handbook 321.3(3) (April 5, 1982).

The criteria are helpful in determining whether an organization is a church. See American Guidance Foundation v. United States, 490 F. Supp. 304 (D.D.C. 1980), aff'd without opinion, (D.C. Cir. July 10, 1981); Spiritual Outreach Society v. Commissioner, 927 F.2d 335 (8th Cir. 1991), aff'g T.C. Memo. 1990-41; Foundation of Human Understanding v. Commissioner, supra, 88 T.C. at 1358-1361, Lutheran School Services of Minnesota v. United States, 758 F. 2d 1283, 1286-1287 (8th Cir. 1985), rev'g and remanding, 583 F. Supp. 1298 (D. Minn. 1984); Williams Home, Inc. v. United States, 540 F. Supp. 310, 317 (W.D. Va. 1982); Church of the Visible Intelligence that Governs the Universe v. United States, supra, 4 Cl. Ct. at 64-65.

These cases recognize that few traditional churches meet all of the criteria and that none of the criteria is considered controlling. In American Guidance Foundation, supra, 490 F. Supp. at 306, the District Court stressed the existence of an established congregation served by an organized ministry, the provision of regular religious services, religious education for the young, and the dissemination of a doctrinal code as being of central importance.

The means by which an avowedly religious purposes is accomplished separates a "church" from other forms of religious enterprise. See Lutheran Social Services of Minnesota v. United States, supra, 758 F.2d at 1287. In American Guidance Foundation v. United States, supra, 490 F. Supp. at 307, the organization seeking classification as a church was composed of

members of the same family. It advertised in the local yellow pages and provided a recorded telephonic religious message but made no effort to extend the membership beyond the founder and his immediate family. "Religious instruction" consisted of a father preaching to his son, and its "organized ministry" was a single self-appointed clergyman. The District Court noted that "[r]ather than ministering to a society of believers, plaintiff is engaged in a quintessential private religious enterprise." (Id.) Therefore, the court held that it did not qualify for church classification, stating "[p]rivate religious beliefs, practiced in the solitude of a family living room, cannot transform a man's home into a church." (Id.)

In Foundation of Human Understanding, supra, the Tax Court found an organization with substantial publishing and broadcasting activities qualified for church classification. It had a distinctive doctrine and provided regular religious services for established congregations. While the services had no set structure or liturgy, they were regularly conducted by member of an ordained ministry for congregations consisting of 50 to 300 persons. While not all criteria were present, the Tax Court noted that it possessed most of the criteria to a degree, and the factors considered of central importance were satisfied. Accordingly, the court concluded it was entitled to church classification.

In contrast, in Spiritual Outreach Society v. Commissioner, supra, 58 T.C.M. (CCH) 1286, aff'd, 927 F.2d 335 (8th Cir. 1991),

the Tax Court found an inter-denominational religious organization did not qualify as a church where it lacked most of the criteria and its religious activities lacked sufficient associational aspects. Its activities included providing a place in which religious teachers could espouse their views and teachings, a place where religious music could be presented and a campsite for those attending the teaching and performances. It also distributed religious media, provided a library where materials could be borrowed, and maintained an outdoor amphitheater where bimonthly musical programs were held on Saturday evenings so people could attend their own church on Sundays. Sporadic other meetings were held, including retreats where members of different religions met for the purpose of meditation, study and spiritual advancement. It also maintained a chapel that was open for meditation and individual prayer.

The Tax Court acknowledged that Spiritual Outreach Society possessed several of the relevant criteria, including a distinct legal existence and a building used for prayer. However, it lacked an ecclesiastical government, did not have its own literature or prayers, and had no "recognized creed and form of worship." Spiritual Outreach Society v. Commissioner, *supra*, 58 T.C.M. (CCH) at 1287. There was no form of ordained ministers or Sunday school for religious instruction. Crucially, the court was not persuaded that the musical festivals and revivals, and gatherings for individual meditation and prayer by persons who did not regularly come together as a congregation, satisfied the

cohesiveness factor that was viewed as an essential ingredient of a church.

The Eighth Circuit affirmed, noting that while Spiritual Outreach Society met some church criteria, nothing suggested that any of those participating in its activities considered the organization as their church. Recognizing its religious sincerity, the Eighth Circuit nonetheless found that the organization failed to meet what it considered the core criteria and did not qualify as a church. Spiritual Outreach Society v. Commissioner, supra, 927 F. 2d at 339. See also VIA v. Commissioner, T.C. Memo. 1994-349 (organization recognized as religious organization under I.R.C. § 501(c)(3) devoted to promoting the wellness of members and the public at large failed to establish it qualified as a church where it failed to provide regular services for established congregations and lacked other associational aspect to its activities).

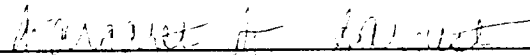
That the Internal Revenue Service determines the tax exempt status of organizations, such as plaintiff's, does not violate the Establishment Clause. The Internal Revenue Service's use of the 14 criteria is neutral in design and application, and neither advances nor inhibits religion as it is neutral and nondiscriminatory on matters of belief, and the process does not involve excessive entanglement. As the Supreme Court has noted, the sorts of government entanglement necessary to violate the Establishment Clause are "far more invasive than the level of contact created by the administration of neutral tax laws." Jimmy

Swaggert Ministries v. Board of Equalization of California, 493
U.S. 378, 395 (1990).

For these reasons, plaintiff's motion for summary judgment
should be denied.

DATE: June 18, 1996.

Respectfully submitted,



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OF COUNSEL:

ERIC H. HOLDER, JR.
United States Attorney

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF COLUMBIA

Emmett F. Fields)	
)	
Plaintiff,)	CASE No. 1:96CV00317 (EGS)
)	
v.)	
)	
UNITED STATES GOVERNMENT)	
)	
Defendant.)	

MEMORANDUM IN SUPPORT OF PLAINTIFF'S
MOTION FOR SUMMARY JUDGMENT.

Plaintiff memorandum in support of its motion for Summary Judgment.

STATEMENT & DISCUSSION.

Defendant, the United States Government grants a religious establishment to some Government approved religious institutions (sometime called "churches"), and denies equal religious establishment to other, equally religious, institutions and individuals of different religious practice and persuasions. This religious establishment is in flagrant violation of the first clause of the First Amendment to the Constitution of the United States, that reads:

"Congress shall make no law respecting an establishment of religion, or prohibiting the free exercise thereof; ..."

ARGUMENT AND STATEMENT OF FACTS.

The Government of the United States, through its agency the IRS, is in blatant violation of the Establishment Clause of the First Amendment by establishing some religions and by prying into the religious beliefs and practices of individuals and Institutions of Religion that apply for Government religious establishment. Also, it is upon the personal judgement of the Government agent, or agents, reviewing the petition for establishment that the applying religious institution is either accepted by the Government, and established as a "church," or the religious institution is rejected and denied all Government benefits that are granted only to Government established religions (sometime called "churches") in complete violation of the First Amendment of the Constitution of the United States.

This Case rests upon two clear and simple questions of law and fact that Plaintiff asks the Court to decide.

1. In the question of Law: Can the United States Government Establish Religions?
2. In the question of Fact: Is the United States Government Establishing Religions?

ARGUMENTS

QUESTION I

CAN THE UNITED STATES GOVERNMENT ESTABLISH RELIGIONS?

Congress shall make no law respecting an establishment of religion, or prohibiting the free exercise thereof; (First Clause, First Amendment of the United States Constitution.)

The Constitutional prohibition against Government Establishment of Religion is, and has always been, absolute and without exception. A few cases, of the many that could be cited, follow:

WATSON v. JONES. 1872.

Mr. Justice MILLER delivered the opinion of the Court:

In this country the full free right to entertain any religious belief, to practice any religious principle, and to teach any religious doctrine which does not violate the laws of morality and property, and which does not infringe personal rights, is conceded to all. The law knows no heresy, and is committed to the support of no dogma, the establishment of no sect. The right to organize voluntary religious associations to assist in the expression and dissemination of any religious doctrine,

UNITED STATES v. BALLARD. 1944.

Mr. Justice DOUGLAS delivered the opinion of the Court:

... “The law knows no heresy, and is committed to the support of no dogma, the establishment of no sect.” *Watson v. Jones*. The First Amendment has a dual aspect. It not only “forestalls by compulsion law of acceptance of any creed or the practice of any form of worship” but also “safeguards the free exercise of the chosen form of religion.” *Cantwell v. Connecticut*. ... The Fathers of the Constitution were not unaware of the varied and extreme views of religious sects, of the violence of disagreement among them, and the lack of any one religious creed on which all men

would agree. They fashioned a charter of government which envisaged the widest possible toleration of conflicting views. ... The religious views espoused by respondents might seem incredible, if not preposterous, to most people. But if those doctrines are subject to trial before a jury charged with finding their truth or falsity, then the same can be done with the religious beliefs of any sect. When the triers of fact undertake that task, they enter forbidden domain. The First Amendment does not select any one group, or any one type of religion for preferred treatment. It puts them all in that position.

ZORACH v. CLAUSON. 1952.

Mr. Justice DOUGLAS delivered the opinion of the Court.

... There is much talk of the separation of Church and State in the history of the Bill of Rights and in the decisions clustering around the First Amendment. There cannot be the slightest doubt that the First Amendment reflects the philosophy that Church and State should be separated. And so far as interference with the “free exercise” of religion and an “establishment” of religion are concerned, the separation must be complete and unequivocal. The First Amendment within the scope of its coverage permits no exception; the prohibition is absolute.

ABINGTON TOWNSHIP SCHOOL DISTRICT v. SCHEMP. 1963.

Mr. Justice CLARK delivered the opinion of the Court.

III Almost a hundred years ago in *Minor v. Board of Education of Cincinnati*, Judge Alphonso Taft, father of the revered Chief Justice, in an unpublished opinion stated the ideal of our people as to religious freedom as one of

“absolute equality before the law, of all religious opinions and sects. ...

“The government is neutral, and, while protecting all, it prefers none, and it *disparages* none.”

Before examining this “neutral” position in which the Establishment and Free Exercise Clause of the First Amendment place our Government it is well that we discuss the reach of the Amendment under the cases of this Court.

First, this Court has decisively settled that the First Amendment’s mandate that

“Congress shall make no law respecting an establishment of religion, or prohibit the free exercise thereof” has been made wholly applicable to the States by the Fourteenth Amendment. ...

Second, this Court has rejected unequivocally the contention that the Establishment Clause forbids only governmental preference of one religion over another. Almost 20 years ago in *Everson*, the Court said that “[n]either a state nor the Federal Government can set up a church. Neither can pass laws which aid one religion, aid all religions, or prefer one religion over another.” And Mr. Justice Jackson, dissenting, agreed:

“There is no answer to the proposition ... that the effect of the religious freedom Amendment to our Constitution was to take every form of propagation of religion out of the realm of things which could directly or indirectly be made public business and thereby be supported in whole or in part at tax-payers expense. ... This freedom was first in the Bill of Rights because it was first in the forefathers’ minds; it was set forth in absolute terms, and its strength is its rigidity.”

Further, Mr. Justice Rutledge, joined by Justice Frankfurter, Jackson and Burton, declared:

“The [First] Amendment’s purpose was not to strike merely at the official establishment of a single sect, creed or religion, outlawing only a formal relation such as had prevailed in England and some of the colonies. Necessarily it was to uproot all such relationships. But the object was broader than separating church and state in this narrow sense. It was to create a complete and permanent separation of the spheres of religious activity and civil authority by comprehensively forbidding every form of public aid or support for religion.”

The same conclusion has been firmly maintained ever since that time and we reaffirm it now.

IV The interrelationship of the Establishment and Free Exercise Clause was first touched upon by Mr. Justice Roberts for the Court in *Cantwell v. Connecticut*, where it was said that their “inhibition of legislation” had

“a double aspect. On the one hand, it forestalls compulsion by law of the acceptance of any creed or the practice of any form of worship. Freedom of

conscience and freedom to adhere to such religious organization or form of worship as the individual may choose cannot be restricted by law. On the other hand, it safeguards the free exercise of the chosen form of religion. Thus the Amendment embraces two concepts, -- freedom to believe and freedom to act. The first is absolute but, in the nature of things, the second cannot be.”

A half dozen years later in *Everson v. Board of Education*, this Court, through Mr. Justice BLACK, stated that the “scope of the First Amendment ... was designed forever to suppress” the establishment of religion or the prohibition of the free exercise thereof. In short, the Court held that the Amendment

“Requires the state to be a neutral in its relations with groups of religious believers and non-believers; it does not require the state to be their adversary. State power is no more to be used so as to handicap religion than it is to favor them.”

In *McCullum v. Board of Education* ... Mr. Justice Frankfurter, joined by Justices Jackson, Rutledge and Burton wrote a very comprehensive and scholarly concurrence in which he said that “[s]eparation is a requirement to abstain from fusing functions of Government and religious sects, not merely to treat them all equally.” Continuing, he stated that:

“the Constitution ... prohibited the Government common to all from becoming embroiled, however innocently, in the destructive religious conflicts of which the history of even this country records some dark pages.”

In 1952 in *Zorach v. Clauson*, Mr. Justice DOUGLAS for the Court reiterated:

“There cannot be the slightest doubt that the Amendment reflects the philosophy that Church and State should be separated. And so far as interference with the ‘free exercise’ of religion and an ‘establishment’ of religion are concerned, the separation must be complete and unequivocal. The First Amendment within the scope of its coverage permits no exception; the prohibition is absolute.

And then in 1961 in *McGowan v. Maryland and in Torcaso v. Watkins* each of these cases was discussed and approved. Chief Justice WARREN in *McGowan*, for a unanimous Court on this point, said:

“But, the First Amendment, in its final form, did not simply bar a congressional enactment *establishing a church*; it forbade all laws *respecting an establishment of*

religion. Thus, this Court has given the Amendment a ‘broad interpretation ... in the light of its history and the evils it was designed forever to suppress. ...’ ”

And Mr. Justice BLACK for the Court in *Torcaso*, without dissent but with Justice Frankfurter and Harlan concurring in the result, used this language:

“We repeat and again reaffirm that neither a State nor the Federal Government can constitutionally force a person ‘to profess a belief or disbelief in any religion.’

Neither can constitutionally pass laws or impose requirements which aid all religions as against non-believers, and neither can aid those religions based on a belief in the existence of God as against those religions founded on different beliefs.”

Mr. Justice DOUGLASS, concurring.

... But the Establishment Clause is not limited to precluding the State itself from conducting religious exercises. It also forbids the State to employ its facilities or funds in a way that gives any church, or all churches, greater strength in our society than it would have by relying on its members alone.

The most effective way to establish any institution is to finance it; and this truth is reflected in the appeals by church groups for public funds to finance their religious schools. ...

Plainly, the Establishment Clause, in the contemplation of the Framers, “did not limit the constitutional proscription to any particular dated form of state-supported theological venture.” “What Virginia had long practiced, and what Madison, Jefferson and others fought to end, was the extension of civil government’s support to religion in a manner which made the two in some degree interdependent, and thus threatened the freedom of each. The purpose of the Establishment Clause was to assure that the national legislature would not exert its power in the service of any purely religious end; that it would not, as Virginia and virtually all of the Colonies had done, make of religion, as religion, an object of legislation. ... The Establishment Clause withdrew from the sphere of legitimate legislative concern and competence a specific, but comprehensive, area of human conduct: man’s belief or disbelief in the verity of some transcendental idea and man’s expression in action of that belief or disbelief.” *McGowan v. Maryland*. ...

Third, our religious composition makes us a vastly more diverse people than were

our forefathers. They knew differences chiefly among Protestant sects. Today the Nation is far more heterogeneous religiously, including as it does substantial minorities not only of Catholics and Jews but as well of those who worship according to no version of the Bible and those who worship no God at all.

II ... These principles were first expounded in the case of *Watson v. Jones*, which declared that judicial intervention in such a controversy would open up “the whole subject of the doctrinal theology, the usages and customs, the written laws, and fundamental organization of every religious denomination. ...” Courts above all must be neutral, for “[t]he law knows no heresy, and is committed to the support of no dogma, the establishment of no sect.” This principle has recently been reaffirmed in *Kodroff v. St. Nicholas Cathedral*, and *Kreshik v. St. Nicholas Cathedral*.

The mandate of judicial neutrality in theological controversies met its severest test in *United States v. Ballard*. That decision put in sharp relief certain principles which bear directly upon the questions presented in these cases. Ballard was indicted for fraudulent use of the mails in the distribution of religious literature. He requested that the trial court submit to the jury the question of the truthfulness of the religious views he championed. The requested charge was refused, and we upheld that refusal, reasoning that the First Amendment foreclosed any judicial inquiry into the truth or falsity of the defendant’s religious beliefs. We said: “Man’s relation to his God was made no concern of the state. He was granted the right to worship as he pleased and to answer to no man for the variety of his religious views.” “Man may believe what they cannot prove. They may not be put to the proof of their religious doctrines or beliefs. ... Many take their gospel from the New Testament. But it would hardly be supposed that they could be tried before a jury charged with the duty of determining whether those teachings contained false representations.”

The dilemma presented by the case was severe. While the alleged truthfulness of *nonreligious* publications could ordinarily have been submitted to the jury, Ballard was deprived of that defense only because the First Amendment forbids government inquiry into the verity of *religious* beliefs. In dissent Mr. Justice Jackson expressed the concern that under this construction of the First Amendment “[p]rosecutions of this character easily could degenerate into religious persecutions.” ...

We also held two terms ago in *Torcaso v. Watkins*, that a State may not constitutionally require an applicant for the office of Notary Public to swear or affirm that he believes in God. The problem of that case was strikingly similar to the issue presented 18 years before in the flag salute case, *West Virginia Board of Education v. Barnette*. In neither case was there any claim of establishment of religion, but only of infringement of the individual's religious liberty -- in the one case, that of the nonbeliever who could not attest to a belief in God; in the other, that of the child whose creed forbade him to salute the flag. But *Torcaso* added a new element not present in *Barnette*. The Maryland test oath involved an attempt to employ essentially religious (albeit nonsectarian) means to achieve a secular goal to which the means bore no reasonable relationship. No one doubted the State's interest in the integrity of its Notaries Public, but that interest did not warrant the screening of applicants by means of a religious test. ...

The principles which we reaffirm and apply today can hardly be thought novel or radical. They are, in truth, as old as the Republic itself, and have always been as integral a part of the First Amendment as the words of that charter of religious liberty. No less applicable today than they were when first pronounced a century ago, one year after the very first court decision involving religious exercises in the public schools, are the words of a distinguished Chief Justice of the Commonwealth of Pennsylvania, Jeremiah S. Black:

“The manifest object of the men who framed the institutions of this country, was to have a *State without religion*, and a *Church without politics* -- that is to say, they meant that one should never be used as an engine for any purpose of the other, and that no man's rights in one should be tested by his opinions about the other. As the Church takes no note of men's political differences, so the State looks with equal eyes on all the modes of religious faith. ... Our fathers seem to have been perfectly sincere in their belief that the members of the Church would be more patriotic, and the citizens of the state more religious, by keeping their respective factions entirely separate.” *Essay on Religious Liberty*, in Black, ed, *Essays and Speeches of Jeremiah S. Black*, (1886), 53.”

Mr. Justice GOLDBERG, with whom Mr. Justice HARLAN joins, concurring. ...

The fullest realization of true religious liberty requires that government neither engage in nor compel religious practices, that it effect no favoritism among sects or between religion and non-religion, and that it work deterrence of no religious belief.

That the central value embodied in the First Amendment -- and, more particularly, in the guarantee of "liberty" contained in the Fourteenth -- is the safeguarding of an individual's right to free exercise of his religion has been consistently recognized. Thus, in the case of *Hamilton v. Regents*, Mr. Justice Cardozo, concurring, assumed that it was "... the religious liberty protected by the First Amendment against invasion by the nation [which] is protected by the Fourteenth Amendment against invasion by the states." And in *Cantwell v. Connecticut* the purpose of these guarantees was described in the following terms: "On the one hand, it forestalls compulsion by law of the acceptance of any creed or the practice of any form of worship. Freedom of conscience and freedom to adhere to such religious organization or form of worship as the individual may choose cannot be restricted by law. On the other hand, it safeguards the free exercise of the chosen form of religion.

***EPPERSON v. ARKANSAS.* 1968.**

Mr. Justice FORTAS delivered the opinion of the Court.

Government in our democracy, state and national, must be neutral in matters of religious theory, doctrine, and practice. It may not be hostile to any religion or to the advocacy of no-religion; and may not aid, foster, or promote one religion or religious theory against another or even against the militant opposite. The First Amendment mandates governmental neutrality between religion and religion, and between religion and non-religion.

As early as 1872, this Court said: "The law knows no heresy, and is committed to the support of no dogma, the establishment of no sect." *Watson v. Jones*. This has been the interpretation of the great First Amendment which this Court has applied in the many and subtle problems which the ferment of our national life has presented for decision within the Amendment's broad command.

... This prohibition is absolute. It forbids alike the preference of a religious doctrine

or the prohibition of theory which is deemed antagonistic to a particular dogma. As Mr. Justice Clark stated in *Joseph Burstyn Inc. v. Wilson*, “the state has no legitimate interest in protecting any or all religions from views distasteful to them. ... “The test was stated as follows in *Abington School District v. Schemp*: “[W]hat are the purpose and the primary effect of the enactment? If either is the advancement or inhibition of religion then the enactment exceeds the scope of legislative power as circumscribed by the Constitution.”

***FLAST v. COHEN*. 1968.**

Mr. Chief Justice WARREN delivered the opinion of the Court.

... For example, standing requirements will vary in First Amendment religious cases depending upon whether the party raises an establishment Clause claim or a claim under the Free Exercise Clause.

Mr. Justice STEWART, concurring.

As the Court notes, “one of the specific evils feared by those who drafted the Establishment Clause and fought for its adoption was that the taxing and spending power would be used to favor one religion over another or to support religion in general.”

Mr. Justice FORTAS, concurring.

... I agree that the congressional powers to tax and spend are limited by the prohibition upon Congress to enact laws “respecting an establishment of religion.” This thesis, slender as its basis is, provides a direct “nexus,” as the Court puts it, between the use and collection of taxes and the congressional action here. Because of this unique “nexus,” in my judgement, it is not far-fetched to recognize that a taxpayer has a special claim to status as a litigant in a case raising the “establishment” issue. This special claim is enough, I think, to permit us to allow the suit, coupled, as it is, with the interest which the taxpayer and all other citizens have in the church-state issue. In terms of the structure and basic philosophy of our constitutional government, it would be difficult to point to any issue that has a more intimate, pervasive, and fundamental impact upon the life of the taxpayer -- and upon the life of all citizens.

Perhaps the vital interest of a citizen in the establishment issue, without reference to his taxpayer's status, would be acceptable as a basis for this challenge. We need not decide this. But certainly, I believe, we must recognize that our principle of judicial scrutiny of legislative acts which raise important constitutional questions requires that the issue here presented -- the separation of state and church -- which the Founding Fathers regarded as fundamental to our constitutional system -- should be subjected to judicial testing. This is not a question which we, if we are to be faithful to our trust, should consign to limbo, unacknowledged, unresolved, and undecided.

***WALZ v. TAX COMMISSION OF THE CITY OF NEW YORK.* 1970.**

Mr. Chief Justice BURGER delivered the opinion of the Court.

... For example, in *Zorach v. Clauson*, Mr. Justice DOUGLAS, writing for the Court, noted:

“We Sponsor an attitude on the part of government that shows no partiality to any group and lets each flourish according to the zeal of its adherents and the appeal of dogma.”

The course of constitutional neutrality in this area cannot be an absolute straight line; rigidity could well defeat the basic purpose of these provisions, which is to insure that no religion be sponsored or favored, none commanded, and none inhibited. The general principle deducible from the First Amendment and all that has been said by the Court is this: that we will not tolerate either governmentally established religion or governmental interference with religion. Short of those expressly proscribed governmental acts there is room for play in the joints productive of a benevolent neutrality which will permit religious exercise to exist without sponsorship and without interference.

The many Supreme, and lower, Court Decisions that state an absolute prohibition against any form of Government, (Federal, State or local) establishment of religion would include hundreds of Case references; it is hoped the above small sample will suffice.

Government establishment of religions fails entirely under the *Lemon* test. Under the *Lemon* test (*LEMON v. KURTZMAN*, (1971, 403 U.S. 602) any statute or practice which touches upon religion, if it is to be permissible under the establishment clause must: 1. have a secular purpose; 2. must neither advance nor inhibit religion in principle or primary effect; and 3. must not foster an excessive entanglement with religion.

Test 1. Must have a secular purpose: There is NO secular purpose in the Government's establishment of religion; in fact the religious establishment constitutes a great burden upon secular government by eroding the tax base and creating uncontrollable political powers -- Government rules forbidding political involvement by tax exempt religions are ignored by established religions, and the Government has denied itself the authority to audit or investigate the activities of established religions.

Test 2. Must neither advance nor inhibit religion in principle or primary effect: The establishment of religion advances the Government established religions, while inhibiting all other religions in America. The advancement of the preferred religions, and the inhibition of all refused religions is the only possible effect the Government can expect from its selective establishment of certain preferred religions.

Test 3. Must not foster excessive entanglement with religion: As the facts prove, the Government establishment of religion fosters an excessive and unconstitutional Government entanglement with religion.

The Constitutional injunction that "Congress shall make no law respecting an establishment of religion," certainly MUST extend to administrative decrees of Government agencies, and the Government, being the power behind all Government agencies, is responsible for their actions.

QUESTION II.

IS THE GOVERNMENT ESTABLISHING RELIGION?

The Scope of the Religious Establishment.

The scope of the religious establishment by the United States Government is far greater than just the tax-exemption support that Government established religions receive. However the establishment of a Government Approved religion is done by the Internal Revenue Service, (IRS) and that approval is the foundation of all Government religious establishments. Any religious establishment, by the government of any nation in the world, must have a department or agency charged with the duty of investigating beliefs, and enforcing laws

favoring the established religion(s). Once a religion has been accepted and established by the agency charged with enforcing religious conformity, other agencies, and the public, will look to the establishing agency to see if a religion is established and approved for preferred treatment. Thus in the United States only representatives of Government established religions are accepted as Chaplains in the armed forces (the last known Freethought Chaplin in the U.S. Army was Mrs. Ella Elvira Gibson, who was appointed Freethought Chaplin by President Abraham Lincoln during the Civil War); allowed to be a Chaplin of Congress; invited to give invocations at Government events, etc. etc. In Kentucky, and many other States, a religion that has been established by the United States Government (IRS) is accepted by default as an established religion in Kentucky. In this way the religions established by the United States Government receives establishment treatment from State and local governments. Also the religious establishments of the United States Government are carried into the public sector and newspapers usually include only news of the established religions on their "Religion Page," and give special advertisement rates only to Government approved religions; air-lines, printing-shops, book stores and many other private businesses often give special discounts to churches and ministers only of established religions, and all these far reaching benefits, and the prestige of being 'Government approved,' are denied all other religions, and religious individuals, not approved and established by the United States Government. The list of advantages enjoyed only by Government established religions is endless, and has had a disastrous effect upon Religious Liberty in America.

Government's Unconstitutional Guidelines for Establishing Religion.

Under the Establishment Clause of the Constitution the Government cannot have ANY list(s) of demands for religious conformity. Yet the Government ignores the Constitution completely and employs a narrow set of demands for religious conformity that insure that only ONE type of religious belief, and only the institutions of that ONE kind of religion will enjoy Government establishment.

The United States Government, through its agency the Internal Revenue Service, has a 14 point criteria for approving and establishing religions. They are:

1. A distinct legal existence.
2. A recognized creed and form of worship.
3. A definite and distinct ecclesiastical government.

4. A formal code of doctrine and discipline.
 5. A distinct religious history.
 6. A membership not associated with any church or denomination.
 7. A complete organization of ordained ministers ministering to their congregations.
 8. Ordained ministers selected after completing prescribed courses of study.
 9. A literature of its own.
 10. Established places of worship.
 11. Regular congregations.
 12. Regular religious services.
 13. Sunday schools for the religious instruction of the young.
- and
14. Schools for the preparation of its ministers.

Although the foregoing list is not all-inclusive, and not all the attributes must be present in every case, these characteristics, together with other facts and circumstances, are generally used to determine whether an organization constitutes a church for federal purposes.

It is offensive to even read this narrow, prejudice, persecution-prone list, and the vague confusing statement that follows. This concluding paragraph conveys the fact that there are no set rules, and that the final decision is in the hands of fallible, prejudice-prone, Government agents, who decide the fate of a religion by their personal decision. The Supreme Court has forcefully declared it unconstitutional for a Government official to be allowed to make official personal decisions as to whether a religion will be allowed to function; see *CANTWELL v. CONNECTICUT*.

Unconstitutional questions the Government asks in Establishing Religions.

The process by which the Government establishes religion is direct, blunt and blatantly unconstitutional. The Government Agency assigned the task of establishing religions is the Internal Revenue Service. In addition to the list of Government preferred religious

characteristics, that is used only as a guide for establishing or rejecting religious institutions -- individual Americans are denied even an opportunity to apply for Religious Liberty. The Government Application for Religious Establishment contains questions inquiring into religious beliefs, mode of worship, place of worship, membership, etc., that are absolutely unconstitutional. Such Government inquiry into private religious beliefs have been held to be unconstitutional in *UNITED STATES v. BALLARD*.

The application for Religious Establishment is contained in a Government publication from the "Department of the Treasury Internal Revenue Service." (The current version is "Package 1023 (Rev. July 1993) Cat. No. 47194L), and is entitled "Application for Recognition of Exemption." Under "General Instructions" item 2. "Organizations not required to file Form 1023" states that; "churches, their integrated auxiliaries, and conventions or associations of churches" need not file in order to be tax-exempt. However, Item 2. Continues and states: "Even if these organizations are not required to file Form 1023 to be exempt, they may wish to file Form 1023 and receive a determination letter of IRS recognition of their section 501(c)(3) status to obtain certain incidental benefits such as public recognition of their tax-exempt status; exemption from certain state taxes; advance assurance to donors of deductibility of contributions; exemption from certain Federal excise taxes; nonprofit mailing privileges, etc."

The "determination letter of IRS recognition of their section 501(c)(3) status" constitutes a CERTIFICATE OF RELIGIOUS ESTABLISHMENT by the United States Government, and all the "certain incidental advantages" are denied to those religions that are refused Government Establishment.

The Government uses the words "church" or "organization" in place of "religion" in an effort to evade the Constitutional Prohibition against religious inquiry and establishment, however the inquiries are clearly religious and Constitutionally prohibited. In the following quoted questions the bolded word "religion" is inserted in brackets, "[religion]," where it is clearly the real meaning.

The following part of the "Application for Recognition of Exemption" that pertains to religion, "Schedule A. Churches," contains religious questions that Government cannot, under the Constitution, ask any American citizen or religious organization. The questions, [with

bold notes added in brackets] are:

- 1 Provide a brief history of the organization, [religion] including the reasons for its formation.

[NOTE: According to *United States v. Ballard*, the history of a religious organization is of no concern to the Government, nor is the reason for its formation.]

- 2 Does the organization [religion] have a written creed or statement of faith?

[NOTE: "creed" and "faith" are clearly religious terms and according to *Ballard* can be of no concern of the Government.]

- 3 Does the organization [religion] require prospective members to renounce other religious beliefs or their membership in other churches or religious orders to become members?

[NOTE: This purely religious information cannot possibly be of concern to the United States Government according to *Ballard*.]

- 4 Does the organization [religion] have a formal code of doctrine and discipline for its members? ... If "Yes" describe.

[NOTE: This religious information cannot possibly be of concern to the United States Government according to *Ballard*.]

- 5 Describe the form of worship and attach a schedule of worship services.

[NOTE: This question is entirely improper the "form of worship" of a religion can be of NO concern of the Government -- see *United States v. Ballard*.]

- 6 Are the services open to the public? ... If "Yes," describe how the organization [religion] publicizes and explain the criteria for admittance.

[NOTE: It can be of no concern to the Government whether a religious service is open to the public or not, or even if the religion has "services" according to *Ballard*.]

- 7 Explain how the organization [religion] attracts new members.

[NOTE: This information the Government (or/and others) could use to interfere with efforts to expand an unapproved religion, and is unconstitutional under *Ballard*.]

- 8 (a) How many active members are currently enrolled in the church?
(b) What is the average attendance at the worship services?

[NOTE: These questions are not permissible under the Constitution, (see *Ballard*) such

information is of no concern to the Government.]

9 In addition to worship services, what other religious services (such as baptisms, weddings, funerals, etc.) Does the organization [religion] conduct?

[NOTE: Other than to obtain marriage licences, provide statistical information as to who wed who, etc., and such other legal and statistical information the State needs for records, religious ceremonies are of NO concern of the Government -- see *Ballard*.]

10 Does the organization [religion] have a school for the religious instruction of the young?

[NOTE: Some religions consider the indoctrination of children to be a vicious form of child abuse.]

11 Were the current deacons, minister, and/or pastor formally ordained after a prescribed course of study?

[NOTE: This question concerning internal structure of a religious organization can be of no concern to the Government according to *United States v. Ballard*.]

12 Describe the organization's religious hierarchy or ecclesiastical government.

[NOTE: Under *Ballard*; the proper answer is: None of the Government's business!]

13 Does the organization [religion] have an established place of worship? ... If "Yes," provide the name and address of the owner or lessor of the property and the address and description of the facility. ... If the organization has no regular place of worship, state where the services are held and how the cite is selected.

[NOTE: This MOST improper question could lead to the Government forcing a property owner to evict an unestablished religion, or make it easier for Government agents to find and raid the services of an unapproved religion -- it has been (is?) customary for the Government to include Freethought religions in its lists of "subversive" or "Communist" organizations from World War I to the present time.]

14 Does (or will) the organization [religion] license or otherwise ordain ministers (or their equivalent) or issue church charters? ... If "Yes," describe in detail the requirements and qualifications needed to be so licensed, ordained, or chartered.

[NOTE: Internal affairs of a religion are of no concern to the Government -- *Ballard*.]

15 Did the organization pay a fee for a church charter? ... If "Yes," state the

name and address of the organization to which the fee was paid, attach a copy of the charter, and describe the circumstances surrounding the charter.

[NOTE: This question might be proper in a tax, or criminal, investigation, but is certainly not permissible as a form of prior-restraint under *Ballard*. The obvious purpose of this question is to harrass new religions.]

16 Show how many hours a week the minister/pastor and officers each devote to church work and the amount of compensation paid to each of them. If the minister or pastor is otherwise employed, indicate by whom employed, the nature of the employment, and the hours devoted to that employment.

[NOTE: NONE of this information should concern the Government except in a tax investigation. This information could be used by the Government, or others, to have the minister or leader of an unapproved religion discharged from his/her place of employment.]

17 Will any funds or property of the organization [religion] be used by any officer, director, employee, minister, or pastor for his or her personal needs or convenience? ... If "Yes," describe the nature and circumstance of such use.

[NOTE: Is this question asked of TV Evangelists, other clergy, Monasteries, Nunneries, missionaries, etc.? The question is proper only in a criminal investigations.]

18 List any officers, directors, or trustees related by blood or marriage.

[NOTE: An improper question except, perhaps, in a criminal investigation.]

19 Give the name of anyone who has assigned income to the organization [religion] or made substantial contributions of money or property. Specify the amounts involved.

[NOTE: A question proper only in a criminal or tax investigation. Note that such Government intimidation of contributors to non-established religions virtually assures the failure of all new religions. Like all religious establishments, the establishment of religion in America was designed to be an oppressive force against all new religions.]

INSTRUCTIONS

At the end of the "Schedule A. Churches" part of "Application for Recognition of Exemption," there is a section of further "Instructions" that reads:

Although a church, its integrated auxiliaries, or a convention or association of churches is not required to file form 1023 to be exempt from Federal income tax or to receive tax-deductible contributions, such an organization may find it advantageous to obtain recognition of exemption. In this event, you should submit information showing that your organization is a church, synagogue, association or convention of churches, religious order or religious organization that is an integral part of a church, and that it is carrying out the functions of a church.

[NOTE: Just what are “the functions of a church” to the United States Government? And how dare they presume to set limits upon such protected religious activity.]

In determining whether an admittedly religious organization is also a church, the IRS does not accept any and every assertion that such an organization is a church. Because beliefs and practices vary so widely, there is no single definition of the word “church” for tax purposes. The IRS considers the facts and circumstances of each organization applying for church status.

[NOTE: Clearly it is an agent of the IRS who reviews the “facts and circumstances” and decides if he/she thinks the organization should be recognized as an established religion -- a practice sternly condemned as unconstitutional in *CANTWELL v. CONNECTICUT*, 1940, where the Court said: “It will be noted, however, that the Act requires an application to the secretary of the public welfare council of the State; that he is empowered to determine whether the case is a religious one, and that the issue of a certificate depends upon his affirmative action. If he finds that the cause is not that of religion, to solicit for it becomes a crime. He is not to issue a certificate as a matter of course. His decision to issue or refuse it involves appraisal of facts, the exercise of judgement, and the formation of an opinion. He is authorized to withhold his approval if he determines that the case is not a religious one. Such censorship of religion as the means of determining its right to survive is a denial of liberty protected by the First Amendment ...”

Exchange ‘an unknown IRS (Government) Agent’ for “secretary of the public welfare council of the State” and the cases are identical, and equally unconstitutional.]

The “Instructions” continue:

The IRS maintains two basic guidelines in determining that an organization

meets the religious purpose test:

1. That the particular religious beliefs of the organization are truly and sincerely held, and
2. That the practices and rituals associated with the organization's religious beliefs or creed are not illegal or contrary to clearly defined public policy.

In order for the IRS to properly evaluate your organization's activities and religious purposes, it is important that all questions in this schedule be answered accurately.

The information submitted with this schedule will be a determining factor in granting the "church" status requested by your organization. In completing the schedule, consider the following points:

1. The organization's activities in furtherance of its beliefs must be exclusively religious, and
2. An organization will not qualify for an exemption if it has a substantial nonexempt purpose of serving the private interests of its founder or the founder's family.

This extensive Government religious interrogation represents an "**EXCESSIVE GOVERNMENT ENTANGLEMENT WITH RELIGION**" and is entirely unconstitutional under the *Walz* test.

The rule established by *WALZ v. TAX COMMISSION OF THE CITY OF NEW YORK*, 1970, 397 U.S. 664, was, "where there must be an entanglement of government with religion the avenue of least entanglement is to be the course taken." The rule of least entanglement is certainly the best and only course that government should take concerning religion, but the Supreme Court, after making the best possible decision concerning Government entanglement with religion, then assumed that giving special privileges to established religions would produce less entanglement with religion than a policy of non-intervention in religion would. Historic facts have proved this assumption to be a grave error. The only two possible decisions in the *WALZ* case are:

1. To continue tax-exemption of certain religions, and thereby to continue to over-tax citizens who do not belong to, or believe in, any of the Government established religions, and thus force

those citizens, through higher taxes, to support religions, and religious organizations, they believe, or know, to be false or/and criminal. Or,

2. the Court could have decided that the only proper and Constitutional course was for all religious institutions to pay their full, honest and rightful taxes on all wealth, property, buildings, investments, donations, incomes, etc. etc. etc., and to terminate all special benefits given only to Government approved religions.

What would be the outcome of each of these decisions?

As we know, the decision in the *WALZ* case was to continue tax-exemptions for “churches” -- but only for those churches recognized and established as “churches” by the U.S. Government. Because of the *WALZ* Decision the Government operates a system of religious inquiry, investigation and selective establishment of preferred religions by a process that can only be called a ‘Holy Inquisition.’ Using this Supreme Court ruling as an excuse, the most sacred religious beliefs and practices of religious institutions, and of the American people, are made the object of crass government inquiry and religious evaluation; a religious evaluation that the government and the IRS are entirely unequipped to perform. Every religion established by the government through the IRS -- without a long and expensive legal fight that almost always decimates and destroys the opposed religion -- has been only those false religions that are unacceptable to modern enlightened thought, theological investigation and historic knowledge.

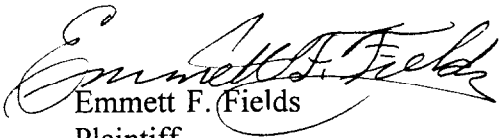
As used by the United States Government, the *WALZ* case has robbed America of its first and most fundamental freedom; Religious Liberty. It has allowed Government to limit the number of parasite religions (true religion would never become a burden upon the society it serves) only by presuming to dictate what is, and what is not, religion. This Government prior-restraint and censorship of religious belief and activity outrages and destroys all Religious Liberty.

If the decision in the *WALZ* case had been that religions (sometimes called “churches”) must pay their full, honest and proper taxes, (the same as publishing companies do, that have identical Constitutional protection under First Amendment Freedom of the Press.), all religions would be treated equally by the Government, and the government would have no excuse to investigate the sacred religious beliefs and practices of any religion. The government would have only the right to investigate the financial aspects of a religion in order to collect taxes, and could only look into such non-religious, financial, things as donations, incomes, deductions, expenses, etc. Such financial, non-religious, investigation of religious organizations have been ruled Constitutional

numerous times by Federal Courts in cases involving religious hospitals, child care facilities, retirement homes, etc. The decision in the *WALZ* case did not, and could not, make Government religious establishment Constitutional; it did not give the Government the right to inquire into the sacred religious beliefs; lawful religious activities; mode of "worship;" number of "worshippers" generally at services -- or even to require that a religion have "services;" nor can the Government rightfully inquire into any other religious characteristic of American citizens who might practice their religion in groups or alone and still be equally religious. If an American citizen says he or she is religious the government can have no right to say otherwise, and that religious citizen or organization is entitled to every advantage, Constitutional or not, that the government grants to any other religious citizen or religious organization in America. The United States Constitution, and every Supreme Court decision that touched upon religion, emphatically denies the Government the power to establish religions or to demand religious conformity.

The worst fears of Justice Douglas in his vigorous dissent in the *Waltz* Case have been fully realized. The United States Government **IS** in the business of establishing religions -- and it is a full and complete *Establishment* in every sense of the word; and in every way it is a religious establishment *forbidden* under the Establishment Clause of the First Amendment. This religious establishment has rendered our most "inalienable" Constitutional rights meaningless, and has become a grave threat to the economic and political stability of this Nation. With this great National danger clearly before us, Plaintiff begs the Court to act to reinstate the Religious Liberty so clearly guaranteed by the First Amendment of the United States Constitution.

Respectfully submitted,
DATE: June 3, 1996


Emmett F. Fields
Plaintiff.

UNITED STATES DISTRICT COURT

For the _____ District of COLUMBIA

INVOICE

NUMBER CA 96-317 (EGS)

TO: EMMETT F. FIELDS,
PROSE

NOTE SSN 224 80-9120
MAKE CHECK PAYABLE TO:
FRANK J. RANGOS

PHONE: (502) 634-0590

PHONE: (202) 371-0565

TRANSCRIPTS

CRIMINAL CIVIL

DATE ORDERED 4/24/98

DATE DELIVERED 4/30/98 (MAILED)

IN THE MATTER OF

FIELDS V. U.S. GOV'T. (3/6/98)

CHARGES

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IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF COLUMBIA

EMMETT F. FIELDS) C.A. NO. 96-317(EGS)
)
VS.) WASHINGTON, D.C.
) MARCH 6, 1998
U. S. GOVERNMENT) 11:00 A.M.

TRANSCRIPT OF MOTION HEARING
BEFORE THE HONORABLE EMMET G. SULLIVAN
UNITED STATES DISTRICT JUDGE

APPEARANCES:

FOR THE PLAINTIFF: EMMETT F. FIELDS, PRO SE

FOR THE DEFENDANT: JAMES WILKINSON, ESQ.

COURT REPORTER: FRANK J. RANGUS, OCR
U. S. COURTHOUSE, RM. 6822
WASHINGTON, D.C. 20001
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PROCEEDINGS RECORDED BY ELECTRONIC STENOGRAPHY; TRANSCRIPT
PRODUCED BY COMPUTER.

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1 THE DEPUTY CLERK: CIVIL ACTION 96-317, EMMETT
2 FIELDS VS. U.S. GOVERNMENT.

3 WOULD COUNSEL PLEASE IDENTIFY YOURSELVES?

4 MR. WILKINSON: JIM WILKINSON ON BEHALF OF THE
5 UNITED STATES.

6 THE COURT: GOOD MORNING, COUNSEL.

7 MR. FIELDS: EMMETT F. FIELDS.

8 THE COURT: MR. FIELDS, GOOD MORNING.

9 MR. FIELDS: GOOD MORNING.

10 THE COURT: ANY CHANCE OF A SETTLEMENT OF THIS
11 CASE? IT'S IN AN UNUSUAL POSTURE. YOU RAISED SOME VERY
12 INTERESTING POINTS.

13 MR. FIELDS: I DON'T SEE HOW.

14 THE COURT: I DON'T KNOW IF THE TWO OF YOU HAVE HAD
15 A CHANCE TO SPEAK OR NOT.

16 MR. FIELDS: NO. I WAS DEALING WITH MISS EARNEST
17 BEFORE. I'M DISAPPOINTED THAT SHE'S NOT HERE. I REALLY LIKE
18 HER.

19 THE COURT: WELL, I THINK SHE LEFT THE DEPARTMENT
20 OF JUSTICE, I BELIEVE, THE TAX DIVISION. SHE'S WITH THE
21 COURT OF FEDERAL CLAIMS, I THINK, NOW.

22 IS THAT CORRECT?

23 MR. WILKINSON: CORRECT.

24 MR. FIELDS: IT SEEMS TO ME THIS CASE IS BASICALLY
25 CONSTITUTIONAL, AND I DON'T SEE HOW THERE CAN BE A

1 SETTLEMENT. THE UNITED STATES GOVERNMENT IS, IN FACT,
2 ESTABLISHING RELIGIONS AND DISCRIMINATING AGAINST THOSE THAT
3 THEY REFUSE TO ESTABLISH.

4 THE COURT: ALL RIGHT, SO THE ANSWER IS NO.

5 ALL RIGHT, I'LL GIVE YOU A CHANCE. I WANT YOU TO
6 COME TO THE PODIUM FOR A FEW MINUTES, MR. FIELDS. I
7 RECOGNIZE THE CASE IS HERE ON CROSS-MOTIONS. I JUST HAVE A
8 FEW QUESTIONS SO THAT I'M CERTAIN THAT I UNDERSTAND YOUR
9 POSITIONS CLEARLY.

10 NOW, TELL ME IF I'M WRONG OR NOT. IT APPEARS THAT
11 YOU HAVE THREE CLAIMS. THE FIRST CLAIM, AS I UNDERSTAND IT,
12 IS THAT YOU CONTEND THAT IRS CODE SECTION 501(C)(3) IS
13 UNCONSTITUTIONAL BECAUSE IT VIOLATES THE 1ST AMENDMENT. THE
14 SECOND CLAIM THAT YOU MAKE, IF I UNDERSTAND YOUR COMPLAINT
15 CORRECTLY, IS THAT THE 14-POINT TEST THAT THE IRS USES TO
16 DETERMINE WHETHER AN ORGANIZATION IS A CHURCH ALSO VIOLATES
17 THE 1ST AMENDMENT. AND THIRD, YOU ARE, APPARENTLY, APPEALING
18 THE ADVERSE RULING OF THE INTERNAL REVENUE SERVICE THAT YOUR
19 ORGANIZATION, POINT OF WISDOM #1, IS NOT A TAX-EXEMPT
20 ORGANIZATION. AM I CORRECT?

21 MR. FIELDS: NOT ENTIRELY ON THE LAST.

22 THE COURT: ALL RIGHT. THE FIRST TWO CLAIMS THAT I
23 MADE REFERENCE TO ARE YOUR CLAIMS, THOUGH. IS THAT RIGHT?

24 MR. FIELDS: YES, SIR.

25 THE COURT: AND THE THIRD ONE, YOU'RE NOT APPEALING

1 THE RULING OF THE IRS THAT YOUR ORGANIZATION IS NOT A
2 TAX-EXEMPT ORGANIZATION?

3 MR. FIELDS: NO, SIR. ACTUALLY, THE ESTABLISHMENT
4 IS WHAT I AM APPEALING. THE WAY IT WORKS IS THAT YOU ARE
5 INTERVIEWED AS TO YOUR BELIEFS, MODE OF WORSHIP, HOW MANY
6 PEOPLE ARE IN YOUR CONGREGATION AND ALL THIS.

7 THE COURT: DO YOU HAVE CONGREGATION MEMBERS
8 PRESENT TODAY?

9 MR. FIELDS: SIR?

10 THE COURT: ARE THERE CONGREGATION MEMBERS PRESENT
11 TODAY?

12 MR. FIELDS: THERE ARE A COUPLE FRIENDS THAT ARE
13 PRESENT.

14 THE COURT: I WAS JUST INQUIRING.

15 MR. FIELDS: THE FREE THINKER MOVEMENT IS AT LEAST
16 300 YEARS OLD, AND WE WERE GROWING AT A PHENOMENAL RATE
17 BEFORE --

18 THE COURT: NOW, YOU SAY "WE."

19 MR. FIELDS: THE FREE THINKER MOVEMENT. I'M REALLY
20 NOT THAT OLD.

21 THE COURT: I DIDN'T THINK YOU WERE.

22 MR. FIELDS: AND WITH THE SUPPRESSION OF REDS
23 (INDICATING QUOTATION MARKS), WE WERE THROWN INTO THE BATCH,
24 AND THE GOVERNMENT, IN EFFECT, PUT AN END TO RELIGIOUS
25 LIBERTY TO THE POINT THAT THE FREE THOUGHT MOVEMENT --

1 HUMANISTS, RATIONALISTS, ATHEISTS, AND SO FORTH -- WERE NOT
2 DESTROYED BUT BEATEN DOWN.

3 THE COURT: HOW MANY MEMBERS ARE THERE OF YOUR
4 CHURCH?

5 MR. FIELDS: "CHURCH" IS NOT WHAT WE ARE. WE ARE A
6 FREE THOUGHT RELIGIOUS ORGANIZATION.

7 THE COURT: ALL RIGHT.

8 MR. FIELDS: THERE ARE MANY INDIVIDUALS AND THERE
9 ARE SEVERAL ORGANIZATIONS. THERE WILL BE A CONVENTION IN ST.
10 LOUIS ON APRIL 10TH-12TH, EASTER WEEKEND, OF THE ATHEIST
11 ALLIANCE, AND THERE IS THE FREEDOM FROM RELIGION FOUNDATION
12 IN MADISON, WISCONSIN. THE FREE INQUIRY AND THE AMERICAN
13 HUMANISTS ASSOCIATIONS ARE IN BUFFALO, NEW YORK. MADELEINE
14 MURRAY'S ATHEIST ORGANIZATION IS IN TEXAS. AUSTIN, I THINK
15 IT IS.

16 THE COURT: ALL RIGHT. YOUR ORGANIZATION WAS
17 DENIED A TAX-EXEMPT STATUS, THOUGH. CORRECT?

18 MR. FIELDS: I WAS OFFERED A TAX-EXEMPT STATUS.

19 THE COURT: WHEN YOU SAY "I WAS OFFERED," EMMETT
20 FIELDS?

21 MR. FIELDS: YES, SIR.

22 THE COURT: EMMETT FIELDS WAS OFFERED?

23 MR. FIELDS: I WAS.

24 THE COURT: BUT YOU DON'T REPRESENT POINT OF WISDOM
25 IN THIS ACTION.

1 MR. FIELDS: NO, THAT'S OUT OF THE QUESTION.

2 THE COURT: ALL RIGHT, YOU'RE AN INDIVIDUAL
3 PLAINTIFF IN THIS CASE.

4 MR. FIELDS: I'M AN INDIVIDUAL PLAINTIFF.

5 THE COURT: ALL RIGHT, BUT YOU'RE CHALLENGING THE
6 CONSTITUTIONALITY OF CERTAIN PROVISIONS OF THE TAX CODE.

7 MR. FIELDS: YES, SIR. THE SUPREME COURT HAS RULED
8 SEVERAL TIMES THAT THE ESTABLISHMENT CLAUSE IS ABSOLUTE. THE
9 GOVERNMENT CANNOT ESTABLISH RELIGIONS. THE SECOND PART OF
10 THE ESTABLISHMENT CLAUSE, THE FREE EXERCISE, IT SAYS, BECAUSE
11 OF THE NATURE OF THINGS, THAT IS NOT ABSOLUTE. THERE ARE
12 THINGS THAT CANNOT BE TOLERATED IN A RELIGIOUS BELIEF.

13 THE COURT: ALL RIGHT, LET ME ASK YOU THIS: IF I
14 WERE TO DO WHAT? WHAT ACTION ARE YOU ASKING ME TO DO IN
15 ORDER FOR YOU TO LEAVE THIS COURT AND TO TELL THE MEMBERS OF
16 YOUR ORGANIZATION THAT YOU HAVE PREVAILED? WHAT DO YOU WANT
17 THIS COURT TO DO?

18 MR. FIELDS: TO ISSUE AN ORDER FOR THE GOVERNMENT,
19 WHO USED THE IRS AS THEIR AGENCY OF ESTABLISHMENT, TO STOP
20 ESTABLISHING RELIGIONS.

21 THE COURT: TO STOP -- I'M SORRY. TO STOP
22 ESTABLISHING RELIGIONS?

23 MR. FIELDS: YES, SIR, AND DISCRIMINATING AGAINST
24 THOSE THEY REFUSE TO ESTABLISH, OR EVEN INDIVIDUALS.
25 ACTUALLY, THE INDIVIDUALS --

1 THE COURT: BUT YOU DON'T REPRESENT EVERYONE WHO'S
2 SIMILARLY SITUATED TO YOU. YOU FILED THIS ACTION AS AN
3 INDIVIDUAL.

4 MR. FIELDS: RIGHT.

5 THE COURT: YOU FILED THIS IN YOUR BEHALF.

6 MR. FIELDS: THERE HAVE BEEN SO MANY PEOPLE REFUSED
7 THE ESTABLISHMENT THAT THE GOVERNMENT GIVES.

8 THE COURT: RIGHT, BUT YOU DON'T REPRESENT THAT
9 CLASS, THOUGH.

10 MR. FIELDS: THAT MAY NOT BE FOR FREE THINKERS.
11 THEY MAY BE DEVOUT BELIEVERS IN CHRISTIANITY OR CATHOLICISM,
12 OR WHATEVER. THEY HAVE THE ESTABLISHMENT THAT THEY WANT
13 RECOGNIZED --

14 THE COURT: RIGHT.

15 MR. FIELDS: -- BY THE GOVERNMENT.

16 THE COURT: I THINK I UNDERSTAND YOUR POSITION.
17 WHAT YOU'RE SAYING IS THAT THERE MAY BE THOSE WHO ARE
18 SIMILARLY SITUATED TO YOU. YOU DON'T REPRESENT THOSE PEOPLE
19 IN THIS ACTION, OR THEIR ORGANIZATIONS. YOU REPRESENT
20 YOURSELF INDIVIDUALLY. AND YOU'RE NOT HERE ON BEHALF OF YOUR
21 ORGANIZATION, ARE YOU?

22 MR. FIELDS: NO. I'M HERE TO PROTEST THE
23 ESTABLISHMENT OF RELIGION BY THE UNITED STATES GOVERNMENT.

24 THE COURT: GENERALLY SPEAKING AND NOT AS IT'S
25 APPLIED TO YOU IN ANY WAY?

1 MR. FIELDS: IT DOESN'T MATTER WHAT I AM OR WHAT I
2 BELIEVE, OR ANYTHING ELSE. THE GOVERNMENT IS ESTABLISHING
3 RELIGIONS. THAT IS UNCONSTITUTIONAL.

4 THE COURT: YOU HAVE TO EXPLAIN THAT, "THE
5 GOVERNMENT IS ESTABLISHING RELIGIONS." WHAT DO YOU MEAN BY
6 THAT?

7 MR. FIELDS: THEY INTERVIEW AND THEY DECIDE WHETHER
8 YOU ARE ACCEPTED AS AN ESTABLISHED RELIGION.

9 THE COURT: RIGHT, AND IF SO, YOU RECEIVE A
10 TAX-EXEMPT STATUS.

11 MR. FIELDS: YOU RECEIVE MORE THAN THAT.

12 THE COURT: WHAT ELSE?

13 MR. FIELDS: YOU CANNOT BE A CHAPLAIN IN THE SENATE
14 UNLESS YOU'RE A MEMBER OF AN ESTABLISHED RELIGION. YOU
15 CANNOT BE A CHAPLAIN IN THE ARMED SERVICES UNLESS YOU ARE A
16 MEMBER OF AN ESTABLISHED RELIGION. IT USED TO NOT BE THAT
17 WAY. THERE HAD BEEN FREE THOUGHT CHAPLAINS IN THE CIVIL WAR.

18 THE COURT: RIGHT, BUT YOU'RE NOT POINTING TO ANY,
19 IN AN EFFORT TO MAKE YOUR ARGUMENT, YOU'RE NOT POINTING TO
20 ANY PARTICULAR INJURY THAT YOU HAVE SUSTAINED.

21 MR. FIELDS: YES, SIR. I HAVE LOST MY RELIGIOUS
22 LIBERTY. THE INDIVIDUAL CANNOT EVEN APPLY FOR RELIGIOUS
23 LIBERTY UNDER THE RULES OF THE UNITED STATES GOVERNMENT.
24 THOMAS JEFFERSON SAID, "IF I COULD NOT GO TO HEAVEN EXCEPT IN
25 A CROWD, I WOULD NOT GO THERE AT ALL." INDIVIDUALISM IS PART

1 OF THE BASIC AMERICAN FABRIC OF OUR GOVERNMENT.

2 THE COURT: ALL RIGHT. SO, ESSENTIALLY, YOUR
3 ARGUMENT IS THAT "I, EMMETT FIELDS, SHOULD BE ALLOWED TO
4 APPLY FOR" WHAT? TAX-EXEMPT STATUS?

5 MR. FIELDS: I SHOULD NOT BE DISCRIMINATED AGAINST
6 BECAUSE I DO NOT BELIEVE IN THE GOVERNMENT-ESTABLISHED
7 RELIGIONS, ANY OF THEM.

8 THE COURT: ALL RIGHT, AND YOU'RE DISCRIMINATED
9 AGAINST BECAUSE THE GOVERNMENT HAS DONE WHAT TO YOU
10 INDIVIDUALLY? HAS DENIED YOU WHAT? WHAT HAS THE GOVERNMENT
11 DONE?

12 MR. FIELDS: BY MY DOING MY DUTY IN PAYING TAXES TO
13 SUPPORT THIS COUNTRY, I AM FORCED TO PAY MORE TAXES BECAUSE
14 RELIGIONS THAT I RECOGNIZE AS BEING FALSE DO NOT PAY TAXES.

15 THE COURT: ALL RIGHT. ALL RIGHT, SO THAT'S YOUR
16 INJURY, THEN?

17 MR. FIELDS: THE MONEY INJURY RIGHT THERE.

18 THE COURT: THAT'S YOUR INJURY. YOU'RE COMPLAINING
19 THAT YOU'RE A TAXPAYER. YOU HAVE TO PAY TAXES ON YOUR INCOME
20 THAT YOU RECEIVE FROM WHAT? YOUR PARISHIONERS, YOUR
21 FOLLOWERS?

22 MR. FIELDS: ANY INCOME. WHEN YOU PAY TAX, YOU PAY
23 MORE TAX THAN YOU WOULD ORDINARILY HAVE TO. IF EVERYONE WERE
24 TAXED EQUALLY, YOU WOULD NOT HAVE TO PAY THAT MUCH.

25 THE COURT: ALL RIGHT. SO, I'M JUST TRYING TO GET

1 AT YOUR ARGUMENT. YOUR INJURY, THEN, IS THAT YOU HAVE TO PAY
2 INCOME TAXES THAT YOU DON'T BELIEVE THAT YOU SHOULD HAVE TO
3 PAY BECAUSE THE GOVERNMENT IS TREATING YOU UNFAIRLY BY NOT
4 ALLOWING YOU TO ESTABLISH YOUR RELIGION.

5 MR. FIELDS: I'M MORE CONCERNED THAT THE GOVERNMENT
6 IS ESTABLISHING RELIGIONS AND GIVING THESE RELIGIONS NOT ONLY
7 SPECIAL BENEFITS, BUT THE BENEFIT OF BEING ESTABLISHED. "I
8 AM GOVERNMENT-APPROVED," THEY CAN SAY, AND THAT GIVES A
9 BENEFIT THAT OTHERS DO NOT HAVE.

10 THE COURT: BECAUSE THEY DON'T HAVE TO PAY TAXES.

11 MR. FIELDS: RELIGION WAS SUPPOSED TO BE EQUAL FOR
12 EVERYBODY IN THE UNITED STATES.

13 THE COURT: RIGHT. TELL ME WHAT YOU'VE DONE. DID
14 YOU APPLY TO BE RECOGNIZED IN A CERTAIN WAY AND THE
15 GOVERNMENT DENIED YOUR REQUEST TO BE RECOGNIZED IN A CERTAIN
16 WAY WHICH WOULD HAVE ENABLED YOU TO HAVE THAT TAX-EXEMPT
17 STATUS?

18 MR. FIELDS: ACTUALLY, I DECIDED THAT I WOULD WRITE
19 AN ARTICLE FOR A FREE THOUGHT MAGAZINE ON HOW YOU BECOME A
20 CHURCH, RECOGNIZING --

21 THE COURT: AND YOU CERTAINLY HAVE THE RIGHT TO DO
22 THAT, AND NO ONE HAS SAID YOU DON'T HAVE THE RIGHT TO WRITE
23 THAT ARTICLE.

24 MR. FIELDS: RIGHT, AND I FOUND THAT YOU MUST BE AN
25 ORGANIZATION. AN INDIVIDUAL CANNOT APPLY FOR RELIGIOUS

1 LIBERTY IN THE UNITED STATES.

2 THE COURT: ALL RIGHT, HAVE YOU APPLIED FOR
3 RELIGIOUS LIBERTY IN THE UNITED STATES, WITH THE FEDERAL
4 GOVERNMENT?

5 MR. FIELDS: YES. WE FORMED AN ORGANIZATION JUST
6 FOR THE PURPOSE OF SEEING HOW YOU BECOME A CHURCH.

7 THE COURT: AND IT WAS POINT OF WIDSOM NUMBER ONE.

8 MR. FIELDS: RIGHT.

9 THE COURT: POINT OF WIDSOM NUMBER ONE WAS DENIED
10 RELIEF. IS THAT RIGHT?

11 MR. FIELDS: WE WERE DENIED EQUAL ESTABLISHMENT.

12 THE COURT: BUT IT WASN'T EMMETT FIELDS; IT WAS
13 POINT OF WIDSOM NUMBER ONE.

14 MR. FIELDS: YES. OKAY.

15 THE COURT: YOU'RE IN THIS COURT SEEKING TO
16 VINDICATE WHAT HAPPENED TO POINT OF WISDOM #1. IS THAT
17 RIGHT?

18 MR. FIELDS: NO, SIR. I AM TRYING TO GET THE COURT
19 TO RECOGNIZE THAT THE GOVERNMENT IS ESTABLISHING RELIGIONS
20 AND DISCRIMINATES AMONGST THE RELIGIONS.

21 THE COURT: RIGHT, BUT THE REASON WHY YOU'RE HERE
22 IS BECAUSE OF WHAT HAPPENED TO YOUR ORGANIZATION.

23 MR. FIELDS: NO, SIR. IF I COULD HAVE FILED AS AN
24 INDIVIDUAL, I WOULD NOT HAVE HAD TO FORM AN ORGANIZATION,
25 POINT OF WIDSOM NUMBER ONE.

1 THE COURT: ALL RIGHT, YOU'RE SAYING --

2 MR. FIELDS: THAT WAS A TECHNICALITY FORCED UPON ME
3 BY THE GOVERNMENT.

4 THE COURT: YOU'RE SAYING YOU'RE BEING DEPRIVED OF
5 AN OPPORTUNITY TO FILE AS AN INDIVIDUAL, THEN.

6 MR. FIELDS: NO.

7 THE COURT: THEN I'M NOT (PAUSE) --

8 MR. FIELDS: I'M SAYING THAT THE GOVERNMENT IS
9 ESTABLISHING RELIGIONS AND THAT IS AGAINST THE FIRST CLAUSE
10 OF THE 1ST AMENDMENT: CONGRESS SHALL MAKE NO LAW RESPECTING
11 AN ESTABLISHMENT OF RELIGION OR PROHIBITING THE FREE EXERCISE
12 THEREOF. THE FIRST PART OF THAT CLAUSE, THE ESTABLISHMENT,
13 IS ABSOLUTE. CONGRESS CANNOT MAKE ANY LAW RESPECTING AN
14 ESTABLISHMENT OF RELIGION, AND THE GOVERNMENT IS DOING
15 EXACTLY THAT. THAT IS A BASIC CONSTITUTIONAL ISSUE. IT
16 DOESN'T MATTER WHAT I HAVE DONE BEFORE OR WHO I AM. I'M
17 CHALLENGING THE RIGHT OF THE UNITED STATES GOVERNMENT TO
18 ESTABLISH RELIGIONS.

19 THE COURT: WELL, IN ORDER TO CHALLENGE THAT IN A
20 COURT OF LAW, THOUGH, YOU HAVE TO POINT TO SOME PARTICULAR
21 INJURY THAT YOU HAVE SUSTAINED. THAT'S THE FIRST STEP.

22 MR. FIELDS: WELL, AS I SAID, WHEN I PAY MY TAXES,
23 I AM FORCED TO PAY MORE TAXES. THE WALZ CASE ADDRESSED
24 EXACTLY THAT. HE SUED BECAUSE HIS TAXES WERE HIGHER BECAUSE
25 THE CHURCHES AND THE CHURCH BUILDING ITSELF DID NOT PAY

1 TAXES. IT WENT TO THE SUPREME COURT. THE SUPREME COURT SAID
2 THAT IT WOULD INVOLVE GOVERNMENT LESS IF CHURCHES WERE EXEMPT
3 FROM TAXES, AND THAT WAS THE DECISION THEY HAD.

4 EXPERIENCE HAS PROVED THAT THAT DECISION WAS WRONG;
5 THAT, IN ORDER TO ESTABLISH WHO IS A CHURCH, THEY HAVE
6 INVADED THE VERY PRIVATE, SACRED PARTS OF THE HUMAN
7 INDIVIDUAL, THE AMERICAN INDIVIDUAL. THEY HAVE ASKED, WHAT
8 IS YOUR MODE OF WORSHIP? HOW MANY PEOPLE ARE IN YOUR
9 CONGREGATION? WHAT DO YOU BELIEVE? THEY CANNOT ASK THESE
10 THINGS.

11 ON THE OTHER HAND, THERE HAVE BEEN CASES WHERE THE
12 GOVERNMENT HAS ASKED FOR FINANCIAL INFORMATION FROM DAYCARE
13 CENTERS, AND SO FORTH, THAT THEY OPERATED, AND THE COURT HAS
14 DECIDED THAT, YES, THE GOVERNMENT CAN INVESTIGATE THE MONEY
15 PART OF THESE ORGANIZATIONS, THE MONEY PART OF A CHURCH,
16 THEIR INCOME FROM RELIGIOUS BUSINESSES.

17 SO WHAT IT AMOUNTS TO IS, THEY MADE THE WRONG
18 DECISION IN THE WALZ CASE. HAD THEY DECIDED THAT EVERYONE
19 SHOULD PAY THEIR RIGHTFUL TAX, THEN THE GOVERNMENT WOULD ONLY
20 BE ALLOWED TO INVESTIGATE THE FINANCIAL ASPECTS OF RELIGION,
21 NOT WHAT YOU BELIEVE AND YOUR MODE OF WORSHIP. AGAIN AND
22 AGAIN, THEY'VE ASKED ME, WHAT'S YOUR MODE OF WORSHIP? I
23 DON'T HAVE ONE. I THINK TO WORSHIP ANYTHING OR THE IDEA IS
24 DEADENING TO THE HUMAN MIND. IT PREVENTS ANY PROGRESS.

25 THE COURT: SO YOU WANT TO BE TREATED THE SAME WAY

1 THAT THE GOVERNMENT TREATS CHURCHES, WITHOUT HAVING TO
2 RESPOND TO THOSE QUESTIONS.

3 MR. FIELDS: IN RELIGION, EVERYONE SHOULD BE
4 TREATED EXACTLY THE SAME. YOUR BASIC RIGHTS ARE NOT
5 INCREASED BY NUMBER. AN ORGANIZATION IS NO MORE THAN THE
6 BASIC RIGHTS OF EVERY INDIVIDUAL IN IT. THEY DO NOT
7 ACCUMULATE AND MAKE IT A HUNDRED TIMES STRONGER IF YOU HAVE A
8 HUNDRED MEMBERS. YOU UNDERSTAND?

9 THE COURT: SURE. NO, I UNDERSTAND EXACTLY WHAT
10 YOU'RE SAYING. SURE, SURE.

11 MR. FIELDS: I'VE GIVEN THIS QUITE A BIT OF
12 THOUGHT.

13 THE COURT: NO, I UNDERSTAND YOUR POSITION QUITE
14 CLEARLY, AND ESSENTIALLY YOU'RE SAYING YOU WANT TO BE TREATED
15 THE SAME AS THE CHURCH. YOU'RE ENTITLED TO EXPRESS YOUR
16 BELIEFS ANY WAY YOU WANT TO EXPRESS YOUR BELIEFS, AND THE
17 GOVERNMENT CAN'T STEP IN AND MAKE YOU RESPOND TO CERTAIN
18 QUESTIONS.

19 MR. FIELDS: NOR CAN THEY ESTABLISH OTHER
20 (PAUSE) --

21 THE COURT: RELIGIONS.

22 MR. FIELDS: -- BELIEFS THAT I DON'T BELIEVE IN AND
23 GIVE THEM SPECIAL PRIVILEGES.

24 THE COURT: WELL, IF THAT WERE THE CASE, LET'S TAKE
25 IT ONE STEP FURTHER. IF EVERYONE IN AMERICA THOUGHT THE SAME

1 WAY YOU DID, THERE WOULD BE NO BASIS FOR ANY IMPOSITION OF
2 ANY TAXES WHATSOEVER, WOULD THERE?

3 MR. FIELDS: IF YOU WANT TO ESTABLISH EVERYBODY HAS
4 A RELIGION --

5 THE COURT: RIGHT.

6 MR. FIELDS: -- THEN, YES, THERE WOULD BE NO
7 POSSIBILITY.

8 THE COURT: WHAT WOULD HAPPEN TO THIS COUNTRY,
9 THOUGH?

10 MR. FIELDS: YOU WOULD HAVE TWO POSSIBILITIES
11 HERE. YOU CAN SAY THAT EVERYONE SHALL BE EQUALLY TREATED AND
12 BE REGARDED AS A RELIGION AND HAVE THEM PAY NO TAXES.

13 THE COURT: RIGHT, BUT WHAT WOULD HAPPEN TO THIS
14 GREAT COUNTRY, THOUGH? I MEAN, IF IT'S GREAT.

15 MR. FIELDS: THE OTHER DECISION IS --

16 THE COURT: DO YOU AGREE THIS IS A GREAT COUNTRY OR
17 NOT?

18 MR. FIELDS: OH, ABSOLUTELY. I'M HERE BECAUSE OF
19 THE CONSTITUTION.

20 THE COURT: NO, I UNDERSTAND.

21 MR. FIELDS: I'M HERE BECAUSE I AM A PATRIOTIC
22 AMERICAN.

23 THE COURT: AND I HAVE TO ENFORCE THE CONSTITUTION
24 FOR YOU AND EVERYBODY ELSE IN THIS COURTROOM. BUT WHAT WOULD
25 HAPPEN TO THIS COUNTRY IF THERE WERE NO TAX BASE?

1 MR. FIELDS: LET ME FINISH THE OTHER HALF.

2 THE COURT: SURE.

3 MR. FIELDS: IF EVERYONE WERE REQUIRED TO PAY THEIR
4 HONEST, RIGHTFUL TAX --

5 THE COURT: RIGHT.

6 MR. FIELDS: -- THEN THIS GREAT COUNTRY WOULD BE
7 PERPETUATED. THE TAX-EXEMPT ASPECT OF THIS COUNTRY --

8 THE COURT: SO, ELIMINATING THE TAX-EXEMPT STATUS
9 OF CHURCHES?

10 MR. FIELDS: THE CHURCH IS ONE PART OF IT, BUT THE
11 TAX-EXEMPT PROPERTY IN THIS COUNTRY IS ASTRONOMICAL. IF
12 EVERYONE PAID THEIR HONEST TAXES, WE WOULD NOT HAVE A
13 NATIONAL DEBT. THIS IS A MEANS OF SAVING THIS COUNTRY, IT
14 SEEMS TO ME, FROM ECONOMIC CHAOS. OUR CHILDREN ARE GOING TO
15 HAVE MORE TAX EXEMPTIONS AND HIGHER TAXES BECAUSE OF THAT.
16 OUR GOVERNMENT SUFFERS, OUR NATION SUFFERS BECAUSE WE CANNOT
17 AFFORD BETTER POLICE. WE CAN AFFORD BETTER HIGHWAYS. THE
18 MORE TAX WE GET, THE MORE BENEFITS WE CAN HAVE. PEOPLE WHO
19 ENJOY THESE BENEFITS SHOULD PAY TAXES. EVERY ONE OF THEM
20 SHOULD PAY THEIR RIGHTFUL SHARE OF THE TAXES. IF THEY ENJOY
21 THE ROADS, THE POLICE PROTECTION, THE FIRE PROTECTION, THEY
22 SHOULD PAY FOR IT. AND IF EVERYONE PAID THEIR RIGHTFUL TAX,
23 NO ONE WOULD BE OVERTAXED TO THE POINT OF DISTRESS.

24 THE COURT: ALL RIGHT.

25 MR. FIELDS: SO THAT'S THE TWO ALTERNATIVES.

1 THE COURT: ALL RIGHT.

2 MR. FIELDS: YOU CAN'T TAX ANYBODY OR YOU TAX
3 EVERYBODY.

4 THE COURT: TAX EVERYONE FAIRLY.

5 MR. FIELDS: EVERYONE FAIRLY, YES, SIR.

6 THE COURT: ALL RIGHT. THANK YOU, MR. FIELDS. I
7 THINK I UNDERSTAND YOUR POSITION.

8 I WOULD LIKE TO HEAR FROM THE GOVERNMENT'S
9 ATTORNEY. YOU ARE THE PLAINTIFF IN THIS CASE, AND I'LL GIVE
10 YOU A FEW MINUTES AT THE END TO MAKE WHATEVER POINTS YOU LIKE
11 TO MAKE.

12 MR. FIELDS: THANK YOU, SIR.

13 THE COURT: ALL RIGHT, THANK YOU.

14 COUNSEL.

15 MR. WILKINSON: JUDGE, IN LOOKING AT WHAT THE
16 COMPLAINT SPEAKS TO, IT APPEARS TO BE DIRECTED TOWARDS THE
17 IRS. AND IF I UNDERSTAND HIS ARGUMENT, WHAT HE'S SAYING IS,
18 THE IRS IS ESTABLISHING RELIGIONS THROUGH ITS 501(C)(3)
19 PROCESS.

20 THE COURT: THAT'S CORRECT, BECAUSE THE IRS CHOOSES
21 TO RECOGNIZE SOME ORGANIZATIONS AS RELIGIONS AND NOT OTHERS,
22 AND CERTAINLY NOT INDIVIDUALS.

23 MR. WILKINSON: RIGHT. AND SO WHEN THEY RECOGNIZE
24 ONE, THEY ESTABLISH IT. WHEN THEY DON'T RECOGNIZE ONE, THEY
25 DENY IT.

1 THE COURT: THAT'S RIGHT. AND BY BEING
2 ESTABLISHED, THEN THOSE ORGANIZATIONS HAVE A CERTAIN
3 TAX-EXEMPT STATUS. THEY ACQUIRE PROPERTY THAT'S TAX EXEMPT,
4 AND THOSE WHO AREN'T ESTABLISHED PAY AN UNFAIR AMOUNT OF
5 TAXES.

6 MR. FIELDS: EVERYONE DOES.

7 THE COURT: ALL RIGHT, I THINK THAT'S HIS ARGUMENT.

8 MR. WILKINSON: AND IN RESPONSE TO THAT, I JUST
9 LOOK BACK TO THE GOVERNMENT'S MOTION TO DISMISS THAT SAYS
10 THERE'S NO JURISDICTION TO CONSIDER AN ACTION OF THAT TYPE.
11 THIS COURT HAS RULED ON SIMILAR ARGUMENTS IN THE PAST AND
12 FOUND THAT THE GOVERNMENT'S ACTIONS, THE IRS, THOSE INTERNAL
13 REVENUE CODE PROVISIONS ARE PERMISSIBLE UNDER THE
14 CONSTITUTION, AND THEREFORE THIS COURT LACKS JURISDICTION TO
15 CONSIDER THE COMPLAINT.

16 THE COURT: LET ME ASK YOU THIS: IS IT THE
17 GOVERNMENT'S POSITION THAT MR. FIELDS DOES HAVE A LEGAL
18 REMEDY? I THOUGHT THE GOVERNMENT ARTICULATED IN ITS
19 PLEADINGS -- LET ME FIND THE SECTION. THE GOVERNMENT'S
20 MOTION TO DISMISS, AT PAGE 11, "PLAINTIFF," AND I'M QUOTING,
21 "PLAINTIFF HAS A LEGAL REMEDY TO LITIGATE HIS CLAIM." WHAT
22 IS HIS REMEDY?

23 MR. WILKINSON: WELL, THAT STATEMENT WAS MADE IN
24 THE CONTEXT OF THE, IN RESPONSE TO THE COMPLAINT WHERE HE
25 COMPLAINS THAT HIS APPLICATION WAS DENIED --

1 THE COURT: RIGHT.

2 MR. WILKINSON: -- FOR TAX-EXEMPT STATUS, AND WHAT
3 THE GOVERNMENT WAS SAYING WAS, IF POINT OF WISDOM #1 BRINGS A
4 COMPLAINT TO THIS COURT ASSERTING THAT THE DENIAL OF ITS
5 APPLICATION FOR TAX-EXEMPT STATUS WAS UNREASONABLE, THAT IS A
6 LEGAL REMEDY.

7 THE COURT: RIGHT, AND THAT'S NOT WHAT'S BEFORE THE
8 COURT RIGHT NOW, BECAUSE IT'S MR. FIELDS INDIVIDUALLY, NOT ON
9 BEHALF OF POINT OF WISDOM #1.

10 MR. WILKINSON: THAT'S CORRECT.

11 MR. FIELDS: AND IT'S NOT AGAINST THE IRS; IT'S
12 AGAINST THE UNITED STATES GOVERNMENT.

13 THE COURT: RIGHT, AND POINT OF WISDOM #1 DOES NOT
14 HAVE A CLAIM BEFORE THE COURT.

15 MR. FIELDS: NO.

16 THE COURT: ARE YOU SEEKING TO VINDICATE -- WELL,
17 ARE YOU SEEKING TO -- HAVE YOU CONSIDERED CHALLENGING THE
18 GOVERNMENT'S ACTIONS INsofar AS DENYING TAX-EXEMPT STATUS TO
19 POINT OF WISDOM NUMBER ONE?

20 MR. FIELDS: NO, SIR. THAT HAS NOTHING TO DO WITH
21 THIS CASE WHATSOEVER.

22 THE COURT: I SEE. ALL RIGHT, BUT IS IT A FAIR
23 STATEMENT TO MAKE THAT EMMETT FIELDS INDIVIDUALLY HAS NEVER
24 APPLIED FOR TAX-EXEMPT STATUS HIMSELF?

25 MR. FIELDS: EMMETT FIELDS AS AN INDIVIDUAL OR ANY

1 INDIVIDUAL AMERICAN CANNOT APPLY FOR A RELIGIOUS --

2 THE COURT: AND THAT'S WHY YOU'RE HERE, BECAUSE YOU
3 CAN'T DO THAT. THAT'S ESSENTIALLY ANOTHER PART OF YOUR
4 ARGUMENT.

5 MR. FIELDS: THAT'S RIGHT. THOMAS JEFFERSON COULD
6 NOT EVEN APPLY, BECAUSE HE SAYS HE WAS AN INDIVIDUAL AND
7 WOULDN'T GO TO HEAVEN IF HE HAD TO GO IN A CROWD. HIS OWN
8 MIND WAS HIS OWN CHURCH.

9 THE COURT: RIGHT.

10 MR. FIELDS: AND, ACTUALLY, THE IRS IS AN AGENCY OF
11 THE UNITED STATES GOVERNMENT.

12 THE COURT: WELL, THAT'S AN ACCURATE STATEMENT.

13 MR. FIELDS: AND IF A COURT HAD SAID, "NO, THE IRS
14 CAN NO LONGER DO WHAT IT'S DOING; IT CAN NO LONGER ESTABLISH
15 RELIGIONS," THE GOVERNMENT COULD SAY, "WELL, NOW, LET'S SEE.
16 WE CAN USE THE STATE DEPARTMENT, OR THE CIA, OR ONE OF THESE
17 AS MY AGENCY TO ESTABLISH AND POLICE RELIGION, THE RELIGIOUS
18 ESTABLISHMENT AND PRACTICES THAT WE WANT ESTABLISHED."

19 THE COURT: WHAT ARE YOU ASKING ME TO DO? TO
20 ENJOIN THE GOVERNMENT FROM CONTINUING TO DO WHAT IT DOES?

21 MR. FIELDS: TO STOP THE GOVERNMENT FROM
22 ESTABLISHING RELIGIONS.

23 THE COURT: TO ISSUE AN INJUNCTION AGAINST THE
24 GOVERNMENT?

25 MR. FIELDS: YES, SIR.

1 THE COURT: I DON'T THINK I HAVE THE AUTHORITY TO
2 ISSUE AN INJUNCTION AGAINST THE GOVERNMENT.

3 MR. FIELDS: WELL, THE CASE IS OF SUCH BROAD
4 RAMIFICATIONS, IT WOULD HAVE TO GO TO THE SUPREME COURT. CAN
5 THE UNITED STATES GOVERNMENT ESTABLISH RELIGIONS? THAT IS
6 THE QUESTION OF LAW. THE QUESTION OF FACT IS: IS THE UNITED
7 STATES GOVERNMENT ESTABLISHING RELIGIONS? I THINK I HAVE
8 PROVED THAT THEY HAVE. THEY ARE.

9 THE COURT: BECAUSE, WHEN IT RECOGNIZES A RELIGIOUS
10 ORGANIZATION, IT GRANTS THAT ORGANIZATION CERTAIN BENEFITS
11 THAT IT DENIES YOU AND EVERYONE ELSE.

12 MR. FIELDS: THEY RECOGNIZE A RELIGIOUS
13 ORGANIZATION BY THE ACT OF SOME GOVERNMENT EMPLOYEE WHO READS
14 A FORM THAT YOU FILL OUT AND THEY DECIDE WHETHER THEY LIKE
15 YOUR RELIGION OR NOT. IF THEY DON'T LIKE IT, THEN YOU ARE
16 NOT ESTABLISHED. THE SUPREME COURT HAS SAID IN CANTWELL VS.
17 CONNECTICUT THAT A GOVERNMENT OFFICIAL CANNOT, ON HIS OWN,
18 DECIDE WHETHER HE LIKES A RELIGION OR NOT AND PREVENT THAT
19 RELIGION FROM FREE EXERCISE.

20 THE COURT: ON A DIFFERENT MATTER, THE THEORY
21 YOU'RE ARTICULATING IS PURELY PHILOSOPHICAL AT THIS POINT
22 BECAUSE YOU, EMMETT FIELDS, INDIVIDUALLY NEVER SOUGHT TO GET
23 THE SAME PROTECTIONS THAT THE GOVERNMENT GIVES OR BENEFITS
24 THE GOVERNMENT AFFORDS RELIGIOUS ORGANIZATIONS.

25 MR. FIELDS: I COULD NOT. I WAS DENIED THE

1 OPPORTUNITY.

2 THE COURT: ALL RIGHT, YOU DID TRY TO DO THAT.

3 MR. FIELDS: I WAS DENIED THE MOST BASIC
4 CONSTITUTIONAL RIGHT.

5 THE COURT: DID YOU TRY TO DO THAT INDIVIDUALLY OR
6 ON BEHALF OF POINT OF WISDOM #1?

7 MR. FIELDS: I STARTED OUT TRYING TO FIND A WAY TO
8 BE RECOGNIZED FOR MY RELIGIOUS BELIEFS BY THE UNITED STATES
9 GOVERNMENT THROUGH THE IRS.

10 THE COURT: RIGHT, AND ON BEHALF OF POINT OF WISDOM
11 #1, THOUGH.

12 MR. FIELDS: NO.

13 THE COURT: INDIVIDUALLY?

14 MR. FIELDS: NO. THEY SAID YOU'VE GOT TO BE AN
15 ORGANIZATION. INDIVIDUALS DON'T HAVE ANY RIGHTS WHATSOEVER.

16 THE COURT: IS THAT CORRECT? DID HE ACTUALLY FILE
17 INDIVIDUALLY?

18 MR. FIELDS: NOT THOSE WORDS, BUT --

19 MR. WILKINSON: THE ONLY THING I KNOW FROM THE
20 COMPLAINT IS THAT HE CLAIMS HE FILED A FORM 1023, WHICH IS AN
21 APPLICATION TO BE RECOGNIZED AS A TAX-EXEMPT STATUS, BUT TO
22 MY KNOWLEDGE THAT WAS FILED ON BEHALF OF POINT OF WISDOM #1.

23 THE COURT: WELL, THAT WAS MY UNDERSTANDING.

24 MR. FIELDS: YES. YOU HAVE TO BE AN ORGANIZATION
25 TO FILE, SO I --

1 THE COURT: BUT TO CHALLENGE THAT, THOUGH, IT WOULD
2 SEEM TO ME, IN ORDER FOR YOU TO BE ABLE TO SAY THAT THERE'S
3 AN ACTUAL CONTROVERSY BEFORE THIS COURT, IT WOULD SEEM TO ME
4 THAT YOU WOULD HAVE TO APPLY -- I'M NOT SAYING THAT YOU WOULD
5 PREVAIL -- BUT YOU WOULD HAVE TO APPLY AT LEAST INDIVIDUALLY
6 AND SAY, "I WANT THE SAME BENEFITS AND PROTECTIONS THAT
7 ORGANIZATIONS HAVE." AND THEN IF YOU'RE DENIED INDIVIDUALLY
8 AND NOT ON BEHALF OF POINT OF WISDOM #1, THEN IT MAY WELL BE
9 THAT YOU CAN FILE A LAWSUIT IN COURT. NOT THAT YOU WOULD
10 PREVAIL, BUT YOU CERTAINLY HAVE THE RIGHT TO AT LEAST BRING
11 TO THE ATTENTION OF A COURT YOUR CONTENTION THAT YOU HAVE A
12 CONTROVERSY OF CONSTITUTIONAL MAGNITUDE.

13 DO YOU FOLLOW ME? YOU'VE NOT DONE THAT. YOU FILED
14 ON BEHALF OF POINT OF WISDOM #1, AND ALL YOU'RE TELLING ME IS
15 THAT --

16 MR. FIELDS: I HAD NO CHOICE BUT TO FILE AS AN
17 ORGANIZATION.

18 THE COURT: WELL, SEE, THIS COURT --

19 MR. FIELDS: YOU REMEMBER I STARTED OUT --

20 THE COURT: WELL, THIS COURT CANNOT GRANT ADVISORY
21 OPINIONS. YOU'RE TELLING ME HYPOTHETICALLY, "I CAN'T DO THIS
22 BECAUSE THE GOVERNMENT WON'T LET ME." BUT I THINK IN ORDER
23 TO BE ABLE TO SAY THERE IS AN ACTUAL CONTROVERSY --

24 MR. FIELDS: I STARTED OUT TO FIND --

25 THE COURT: LET ME JUST FINISH.

1 I THINK YOU HAVE TO APPLY, BE DENIED, AND THEN FILE
2 A LAWSUIT CLAIMING WHATEVER YOUR CONSTITUTIONAL ARGUMENT IS.
3 "I WAS NOT TREATED AS AN ORGANIZATION. THIS IS A
4 CONTROVERSY, AND I'M ENTITLED TO THE FOLLOWING RELIEF."
5 YOU'RE NOT AT THAT POSTURE RIGHT NOW, BECAUSE WHAT YOU'VE
6 DONE UP TO THIS POINT IS TO TAKE ACTION ON BEHALF OF THE
7 ORGANIZATION.

8 MR. FIELDS: I HAVE BROUGHT A CONSTITUTIONAL CASE.
9 I ACTUALLY ASKED FOR A THREE-JUDGE COURT, BECAUSE
10 OCCASIONALLY A THREE-JUDGE DECISION IS APPEALED DIRECTLY TO
11 THE --

12 THE COURT: SUPREME COURT.

13 MR. FIELDS: -- SUPREME COURT.

14 THE COURT: SURE.

15 MR. FIELDS: AND SO I ASKED FOR THAT AND DID NOT
16 RECEIVE IT, AND SO HERE I AM.

17 AS I PURSUED MY INTENT TO WRITE THIS LITTLE
18 ARTICLE, IT GREW AS A SNOWBALL GOING DOWN A HILL, AND I FOUND
19 THE MORE I GOT INTO IT, THE MORE ABSOLUTE THE ESTABLISHMENT
20 OF RELIGION I FOUND, THAT THERE WERE RULES ABOUT WHAT YOU
21 HAVE TO BE IN ORDER TO BE ESTABLISHED, AND THEY DREW A
22 PICTURE OF A BIG CHRISTIAN ESTABLISHED CHURCH. THE 14
23 POINTS, I'M SURE YOU READ. COULD JESUS HAVE GOTTEN A
24 RELIGIOUS LIBERTY? HE DID NOT HAVE ALL THAT. MOHAMMED.
25 NONE OF THE FOUNDING FATHERS COULD QUALIFY FOR THE

1 GOVERNMENT'S RELIGIOUS ESTABLISHMENT.

2 ANY NATION THAT HAS AN ESTABLISHMENT OF RELIGION
3 HAS TO HAVE AN ORGANIZATION TO POLICE THAT ESTABLISHMENT.
4 THE UNITED STATES GOVERNMENT USES THE IRS. IF THE IRS WERE
5 PREVENTED, THROUGH THE COURTS, FROM DOING IT, THEY WOULD JUST
6 CHANGE IT TO ANOTHER ONE.

7 THE COURT: ALL RIGHT.

8 MR. FIELDS: BUT THE GOVERNMENT IS ESTABLISHING
9 RELIGIONS, AND THAT IS THE CONSTITUTIONAL POINT I AM
10 QUESTIONING.

11 THE COURT: ALL RIGHT.

12 ANYTHING FURTHER, COUNSEL?

13 MR. WILKINSON: ALL I'D SAY IS THE BASIC UNIT
14 MINISTRY CASE CITED IN THE GOVERNMENT'S BRIEF IN RESPONSE TO
15 THAT ARGUMENT, AND IN THAT CASE THIS COURT AND THE COURT OF
16 APPEALS HELD THAT WHAT THE IRS DOES IS PERMISSIBLE.

17 THE COURT: ALL RIGHT.

18 I'M GOING TO TAKE A SHORT RECESS, MR. FIELDS. I
19 WANT TO SPEAK WITH MY LAW CLERKS FOR A FEW MINUTES, AND THEN
20 I'LL GIVE YOU A CHANCE FOR ANY CLOSING COMMENTS THAT YOU
21 WOULD LIKE TO MAKE. ALL RIGHT?

22 MR. FIELDS: YES, SIR.

23 THE COURT: ALL RIGHT, I'LL TAKE A VERY SHORT
24 RECESS.

25 (RECESS)

1 THE COURT: ALL RIGHT, MR. FIELDS, I UNDERSTAND
2 THAT YOUR COLLEAGUES WANTED TO JOIN YOU. THEY CAN JOIN YOU
3 AT THE COUNSEL TABLE, IF THEY WANT TO.

4 YOU CAN JOIN HIM. YOU CAN SIT UP HERE.

5 MR. SPRINGSTON: WE CAN'T HEAR VERY WELL, ALSO,
6 YOUR HONOR.

7 THE COURT: ALL RIGHT. JUST WATCH YOUR STEP.

8 MR. FIELDS: SIT OVER THERE.

9 THE COURT: DO YOU WANT TO MAKE A FEW CLOSING
10 COMMENTS? I UNDERSTAND YOUR POSITION. DO YOU WANT TO COME
11 FORWARD AND MAKE A FEW CLOSING COMMENTS? OR MAYBE YOUR
12 COLLEAGUE HAS SOMETHING HE WOULD LIKE TO ADD.

13 MR. FIELDS: WELL, IT'S MY BELIEF THAT ANY NATION
14 THAT HAS AN ESTABLISHMENT OF RELIGION HAS TO HAVE AN
15 ORGANIZATION TO ESTABLISH IT. THAT IS WHAT THE IRS IS
16 DOING.

17 THERE IS MENTION OF A LINE. THE ACLU SAID, "OH,
18 WELL, THE GOVERNMENT HAS TO DRAW A LINE SOMEWHERE." THE IRS
19 SAYS THE GOVERNMENT HAS TO DRAW A LINE SOMEWHERE. THE LINE
20 BETWEEN THE LAST RELIGION ESTABLISHED AND THE FIRST RELIGION
21 DENIED. THE VERY EXISTENCE OF THE LINE, THE NEED FOR THAT
22 LINE, PROVES THAT THERE IS AN ESTABLISHMENT, AND AT SOME
23 POINT THEY HAVE TO STOP ESTABLISHING AND DENY THE REST.

24 THAT LINE INDICATES THE DEGREE OF RELIGIOUS
25 OPPRESSION IN ANY NATION AT ANY GIVEN TIME, AND THAT LINE

1 MOVES AS THE ESTABLISHED RELIGIONS BECOME MORE POWERFUL. AND
2 THEY MOVE THE LINE CLOSER TO CUT OUT THE SMALLER RELIGIONS,
3 THE NEWER RELIGIONS, AND THAT'S WHAT'S HAPPENING IN THIS
4 COUNTRY, AND IT BOTHERS ME A GREAT DEAL. WE ARE ON THE VERGE
5 OF A THEOCRACY, AND IT WOULD TAKE A SUPREME COURT DECISION
6 THAT THE GOVERNMENT CANNOT ESTABLISH RELIGIONS, AND THEY MUST
7 ENFORCE THE 1ST AMENDMENT, THE ESTABLISHMENT CLAUSE, AND THAT
8 IS WHAT I'M ASKING.

9 THE COURT: ALL RIGHT. ALL RIGHT, THANK YOU.

10 DOES YOUR COLLEAGUE WISH TO ADD ANYTHING?

11 MR. FIELDS: DO YOU WANT TO ADD ANYTHING?

12 MR. SPRINGSTON: I WOULD SAY JUST THIS.

13 THE COURT: SURE. LET ME GET YOUR NAME FOR THE
14 RECORD.

15 MR. SPRINGSTON: STERLING SPRINGSTON.

16 THE COURT: IF YOU'LL STAND BEHIND THE MICROPHONE,
17 IT WILL PICK UP YOUR VOICE.

18 MR. SPRINGSTON: I WOULD SAY BY THE FACT THAT THE
19 GOVERNMENT DEFINES A RELIGION OR GROUP OF PEOPLE WHO SAY
20 THEY'RE A RELIGION, THAT THEY ARE ESTABLISHING IT IF THEY
21 REJECT OTHERS, AND THAT'S EVIL. IT'S WRONG. IT'S
22 UNCONSTITUTIONAL.

23 THE COURT: ALL RIGHT, THANK YOU.

24 MR. HENLEY: CAN I SAY ONE THING?

25 THE COURT: SURE. COME FORWARD.

1 LET ME GET YOUR NAME FOR THE RECORD, SIR.

2 MR. HENLEY: DAVID HENLEY. I RESIDE IN ALEXANDRIA,
3 VIRGINIA.

4 FIRST OF ALL, IT HASN'T BEEN A PART OF THE RECORD
5 HERE, BUT I WOULD LIKE TO SAY A WORD OR TWO ABOUT THE
6 PLAINTIFF, BECAUSE IT HASN'T BEEN TALKED ABOUT.

7 THE COURT: ALL RIGHT.

8 MR. HENLEY: HE IS AN EX-MARINE. HE FOUGHT IN THE
9 KOREAN WAR. HE IS A RETIRED MACHINIST FROM GENERAL ELECTRIC,
10 A LIFELONG TAXPAYER, AND I THINK THAT SOMETIMES IN THESE
11 THINGS PEOPLE DON'T RECOGNIZE THE SUBSTANCE OF THE
12 PLAINTIFF. SOMETIMES, THEY MIGHT WANT TO PUT HIM IN A RATHER
13 FRIVOLOUS AREA BECAUSE OF THE NATURE OF THIS. I'M NOT SAYING
14 HERE, BUT I'M SAYING GENERALLY SPEAKING.

15 AND THE OTHER THING, AND I DON'T WANT TO DISPUTE
16 EMMETT, AND THIS IS NOT A PART OF THE ARGUMENT, THE
17 CONSTITUTIONAL ARGUMENT, BUT THE VERY FACT THAT HE DOES GO
18 BEFORE THE IRS AND THEIR 14 POINTS AND THEN EXPLAINS TO THEM
19 THAT THERE IS A RELIGION, AS HE, EMMETT, MR. FIELDS,
20 SOMETIMES WOULD DESCRIBE AS PERHAPS A HIGHER RELIGION, THAT
21 HAS A DEFINITIVE, 300-YEAR TRADITION, AND IN FACT GOES BACK
22 AS FAR AS PHILOSOPHY AND THOUGHT AND ENLIGHTENMENT AND THE
23 PROCESS GOES. IT'S AS OLD AND ANCIENT AS ANY RELIGIOUS
24 MOVEMENT.

25 AND TO SAY, "WELL, WHERE'S YOUR CHURCH AND

1 CONGREGATION?" OUR FOUNDER, JEFFERSON, EXPLAINED THAT ONE
2 VERY ADEQUATELY. DON'T YOU KNOW WHAT JEFFERSON SAID ABOUT
3 THAT, OR OTHER FATHERS, SUCH AS THOMAS PAINE, OR ANY NUMBER
4 OF THE OTHER FOUNDERS? WE SHOULD APPRECIATE THAT AND BE
5 AWARE OF IT, BUT TO GET THIS ARBITRARY REJECTION THAT, NO,
6 THIS CANNOT BE A RELIGION BECAUSE IT'S SIMPLY NOT TRADITIONAL
7 OR IT DOESN'T MEET WITH MY PRECEPTS, SOMEHOW I KNOW THAT'S
8 NOT PART OF HIS CONSTITUTIONAL ARGUMENT. HE DOESN'T WANT THE
9 GOVERNMENT TO BE IN A POSITION OF ESTABLISHING ANY RELIGION
10 HIGHER OR LOWER, OR ANY OTHER WAY.

11 THE COURT: RIGHT.

12 MR. HENLEY: BUT, ON THE OTHER HAND, I THINK IT
13 SHOULD BE RECOGNIZED THAT THE PEOPLE THAT HE SORT OF SPEAKS
14 FOR, AND THEY ARE ANTAGONISTIC TO CERTAIN TYPES OF RELIGIONS,
15 THAT THEY EITHER BE FALSE OR DESTRUCTIVE, AND PERHAPS THERE
16 ARE CERTAIN RELIGIOUS MOVEMENTS AND PRECEPTS THAT THEY DO NOT
17 PUT IN THAT CATEGORY. BUT THEY'RE NOT ASKING FOR PRIVILEGES
18 FOR THEIR RELIGION OR FOR THE GOVERNMENT TO DO SOMETHING THAT
19 THEY ARE IN THE VERY 1ST AMENDMENT, SAYING THAT THIS
20 GOVERNMENT, SIMPLY IN OUR FORM OF GOVERNMENT, IS NOT
21 AUTHORIZED TO DO. ON THE OTHER HAND, I'M SAYING THIS FROM MY
22 POINT OF VIEW. IF YOU'RE GOING TO DO IT, THEN I THINK THIS
23 PRIVILEGE SHOULD BE, THE BENEFITS SHOULD BE AFFORDED EQUALLY
24 FOR EVERYONE.

25 THE COURT: ALL RIGHT. THANK YOU, SIR. I

1 UNDERSTAND YOUR POSITION.

2 I'LL TAKE THE CASE UNDER ADVISEMENT. I'LL ISSUE A
3 RULING VERY SOON. IT MAY WELL BE THAT ULTIMATELY, WHEN I
4 CONSIDER THE MERITS, I MAY NOT AGREE WITH YOU, BUT YOU SHOULD
5 TAKE COMFORT AT LEAST IN THE FACT THAT YOU HAVE THE RIGHT TO
6 COME INTO A UNITED STATES COURT AND MAKE THOSE ARGUMENTS,
7 WHICH IS A LIBERTY THAT DOES NOT EXIST IN CERTAIN COUNTRIES.

8 MR. FIELDS: WELL, SIR, IF RELIGIOUS LIBERTY IS NOT
9 RESTORED, IT WOULD ALL HAVE BEEN IN VAIN.

10 THE COURT: WELL, YOU'VE MADE YOUR ARGUMENT, AND I
11 UNDERSTAND YOUR POSITIONS. IT'S BEEN A PLEASURE TO HAVE EACH
12 AND EVERY ONE OF YOU HERE. I'LL TAKE THE CASE UNDER
13 ADVISEMENT AND ISSUE A RULING VERY SHORTLY, AND GOOD LUCK TO
14 YOU.

15 MR. FIELDS: I HAVE FAITH IN YOU, BROTHER.

16 THE COURT: ALL RIGHT.

17 MR. FIELDS: THANK YOU, SIR.

18 THE COURT: ALL RIGHT, TAKE CARE. HAVE A SAFE TRIP
19 BACK HOME.

20 MR. FIELDS: YES, SIR. THANK YOU.

21 THE COURT: THANK YOU, COUNSEL.

22 MR. WILKINSON: THANK YOU.

23 THE COURT: HAVE YOU ENTERED YOUR APPEARANCE IN
24 THIS CASE? DID YOU FILE A PRAECIPE?

25 MR. WILKINSON: I DID NOT.

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THE COURT: ALL RIGHT, YOU PROBABLY SHOULD FILE A
PRAECIPE SO WE CAN MAKE SURE WE ISSUE A COPY OF THE ORDER TO
YOU.

MR. WILKINSON: YES, SIR.

THE COURT: THANK YOU.

(PROCEEDINGS ADJOURNED AT 11:40 A.M.)



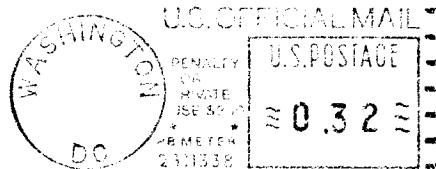
(END OF TRANSCRIPT)

I, FRANK J. RANGUS, OFFICIAL COURT REPORTER, DO
HEREBY CERTIFY THAT THE FOREGOING TRANSCRIPT IS A TRUE AND
ACCURATE TRANSCRIPTION OF MY STENOGRAPHIC NOTES.

(Original filed) 

FRANK J. RANGUS, OCR

Clerk's Office
United States District Court
For the District of Columbia
U.S. Courthouse
333 Constitution Avenue, N.W.
Washington, D.C. 20001



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40217-1818 43



UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF COLUMBIA

EMMETT F. FIELDS,)
)
 Plaintiff,)
)
 v.)
)
 UNITED STATES OF AMERICA,)
)
 Defendant.)

Civ. No. 96-317 (EGS)

FILED

MAR 26 1998

NANCY MAYER-WHITTINGTON, CLERK
U.S. DISTRICT COURT

ORDER

Upon consideration of the defendant's motion to dismiss, the plaintiff's motion for summary judgment, the responses and replies thereto, the arguments of the parties at the motions hearing on March 6, 1998, and the entire record herein, the defendant's motion to dismiss is **GRANTED** and the plaintiff's motion for summary judgment is **DENIED**.

During oral argument the Court inquired into precisely what plaintiff's claims are since plaintiff's complaint is not altogether clear. Plaintiff clarified that he has three claims before this Court. First, plaintiff claims that § 501(c)(3) of the I.R.S. Code which establishes the criteria for an organization to receive tax exempt status is unconstitutional. Second, plaintiff claims that the fourteen-point test established by the IRS to determine whether an organization is a "church" for tax purposes is also unconstitutional.¹ Boiled down to its

¹These fourteen criteria are:

- (1) a distinct legal existence;
- (2) a recognized creed and form of worship;
- (3) a definite and distinct ecclesiastical government;
- (4) a formal code of doctrine and discipline;

2

essence, plaintiff's final claim is that it is unconstitutional that only organizations, and not individuals, can apply for tax exempt status with the IRS.²

The Court finds that plaintiff does not have standing to bring these claims. As this Circuit has recently pronounced

[t]he well-established "irreducible constitutional minimum" of standing requires three elements: First, the plaintiff must have suffered an injury in fact--an invasion of a legally protected interest which is (a) concrete and particularized and (b) actual or imminent, not conjectural or hypothetical. Second, there must be a causal connection between the injury and the conduct complained of--the injury has to be fairly traceable to the challenged action of the defendant.... Third, it must be likely, as opposed to merely speculative, that the injury will be redressed by a favorable decision.

MD Pharmaceutical, Inc. v. Drug Enforcement Admin., 133 F.3d 8, 11 (D.C. Cir. 1998) (citing *Lujan v. Defenders of Wildlife*, 504 U.S. 555, 560-61 (1992)). Moreover, "[i]t is well-recognized that

-
- (5) a distinct religious history;
 - (6) a membership not associated with any other church or denomination;
 - (7) an organization of ordained ministers;
 - (8) ordained ministers selected after completing prescribed studies;
 - (9) a literature of its own;
 - (10) established places of worship;
 - (11) regular congregations;
 - (12) regular religious services;
 - (13) Sunday school for religious instruction of the young;
 - (14) schools for the preparation of its ministers.

See Jerome Kurtz, Remarks at PLI Seventh Biennial Conference on Tax Planning (Jan. 9, 1978), in *Fed. Taxes (P-H)* ¶ 54,820 (1978).

²Plaintiff's complaint appeared to assert a claim appealing the IRS' denial of tax exempt status to his organization, Point of Wisdom #1. Compl., at 2. At oral argument, however, plaintiff asserted that this was not one of his claims.

the standing inquiry in tax cases is more restrictive than in other cases." *National Taxpayers Union, Inc. v. U.S.*, 68 F.3d 1428, 1434 (D.C. Cir. 1995).

Courts "have consistently held that a plaintiff raising only a generally available grievance about government--claiming only harm to his and every citizen's interest in proper application of the Constitution and laws, and seeking relief that no more directly and tangibly benefits him than it does the public at large--does not state an Article III case or controversy." *Lujan*, 504 U.S. at 573-74.

The Court finds that this is precisely what the plaintiff here attempts to do. Plaintiff simply asserts a general grievance with the tax laws and IRS procedures and seeks relief that no more directly and tangibly benefits him than it does any other United States taxpayer. Indeed, plaintiff has not even alleged a concrete and particularized injury which he has suffered. While plaintiff's organization, Point of Wisdom #1, applied for and was denied tax exempt status, plaintiff was very clear during oral argument that he was not suing on behalf of Point of Wisdom #1.³ Moreover, plaintiff, as an individual, has never applied for tax exempt status with the IRS and thus, does not have standing to bring such a claim.

³A prior action before Judge Harold Greene, *Point of Wisdom #1 v. United States*, Civil No. 95-0558 (D.D.C.), was brought by the plaintiff here on behalf of his organization. On January 30, 1996, Judge Greene dismissed the case without prejudice because Point of Wisdom #1 was not represented by counsel.

The Court further finds that, even if plaintiff here did have standing, his claims are meritless. Plaintiff contends that it is unconstitutional for the United States to determine the tax exempt status of religious organizations because such determinations violate the Establishment Clause of the First Amendment. Yet the courts have repeatedly sanctioned the use of § 501(c)(3) of the I.R.S. Code and the IRS' fourteen-point test to determine what organizations should be given tax exempt status. See, e.g., *Living Faith, Inc. v. Commissioner of Internal Revenue*, 950 F.2d 365, 376-77 (7th Cir. 1991) (rejecting argument that tax court's application of § 501(c)(3) violated the free exercise clause of the first amendment by unconstitutionally discriminating against less orthodox religions); *Spiritual Outreach Society v. Commissioner of Internal Revenue*, 927 F.2d 335 (8th Cir. 1991) (applying IRS' fourteen-point test and concluding that organization was not a "church" for tax purposes); *Lutheran Social Services of Minnesota v. United States*, 758 F.2d 1283, 1286-87 (8th Cir. 1985) (same); *Parker v. Commissioner of Internal Revenue*, 365 F.2d 792, 795 (8th Cir. 1966) (rejecting claim that authority vested in the Commissioner to determine if an organization is entitled to tax exempt status violates the First Amendment), *cert. denied*, 385 U.S. 1026 (1967); *Church of the Visible Intelligence that Governs the Universe v. United States*, 4 Cl. Ct. 55, 64-65 (1983) (applying § 501(c)(3) and IRS fourteen-point test and concluding that organization was entitled to tax exempt status under § 501(c)(3)

but was not a "church" for tax purposes); *Williams Home, Inc. v. United States*, 540 F. Supp. 1298 (W.D. Va. 1982) (applying IRS' fourteen-point test and concluding that organization was not a "church" for tax purposes); *Basic Unit Ministry of Alma Karl Schurig v. United States*, 511 F. Supp. 166 (D.D.C. 1981) (applying § 501(c)(3) and concluding that organization was not entitled to tax exempt status), *aff'd*, 670 F.2d 1210 (D.C. Cir. 1982); *American Guidance Foundation v. United States*, 490 F. Supp. 304, 306 (D.D.C. 1980) (applying IRS' fourteen-point test and concluding that organization was not a "church" for tax purposes); *cf. Regan v. Taxation with Representation of Washington*, 461 U.S. 540, 545-48 (1983) (denial of exemption under Section 501(c)(3) for organization engaging in substantial lobbying was not an infringement of the First Amendment).

Accordingly, it is hereby

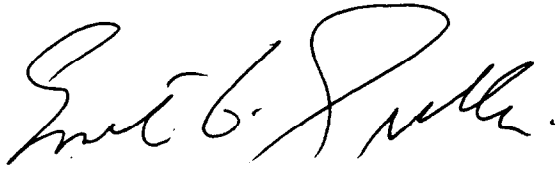
ORDERED that defendant's motion to dismiss is **GRANTED**; and it is further

ORDERED that plaintiff's motion for summary judgment is **DENIED**; and it is further

ORDERED that this case is **DISMISSED WITH PREJUDICE**.

Date:

3/25/98



EMMET G. SULLIVAN
UNITED STATES DISTRICT JUDGE

Notice to:

Emmett F. Fields
514 Eastern Parkway
Louisville, KY 40217-1818

James Wilkinson
Trial Attorney, Tax Division
U.S. Department of Justice
P.O. Box 227
Ben Franklin Station
Washington, DC 20044

Let us consider what Judge Sullivan has decided.

The Government attorneys insisted that this was just another case, like so many before it, where an organization was trying to be established by the IRS for tax reasons. But that is NOT true. This Case challenged the Government's right to establish religions -- not for myself to be established, as the IRS attorney claimed. As far as I have been able to find, there has NEVER before been a case that challenged the right of the Government to establish religions. The Supreme Court has clearly said that the Establishment Clause is ABSOLUTE, the Government cannot establish religions under any pretext -- and that is exactly what the Government *is* doing.

From his Decision it is clear that Judge Sullivan misunderstood and misstated the claims of the Plaintiff. Plaintiff has clearly contended in all written Complaints, Briefs, and other correspondence with the Government and the Court that the Case rested on clearly defined Constitutional grounds and Plaintiff clearly defined those grounds – and did so before Judge Sullivan in his appearance before the Court. Plaintiff has always clearly contended:

That the United States Government does ESTABLISH RELIGIONS and does DISCRIMINATE AGAINST THOSE RELIGIONS THE GOVERNMENT REFUSES TO ESTABLISH. Plaintiff claims, and then clearly proves, that there is NO Religious Liberty in the United States today -- except for the false, Government Established, religions;

That the United States Government, at this time, uses the Internal Revenue Service (IRS) as its agency for establishing and policing religions in America. The IRS uses the excuse of approving institutions for (unconstitutional) religious tax exemption as the reason for this flagrant religious establishment activities. Plaintiff contends, and has always contended, that any criteria that defines or limits the religious beliefs of Americans is unconstitutional, immoral and disgusting;

That the Government's Agency for establishing and policing religions, the IRS, does, in every since of the word, "ESTABLISH" religions when it grants an organization a "501(c)(3) CHURCH" status and then sends its "**determination letter**" of acceptance as a 501 (c)(3) CHURCH to that organization. That letter IS, in every way, a certificate of establishment of religion granted by the United States Government – a Government activity clearly forbidden by the Constitution of the United States (the First Clause of the First Amendment of the Bill of Rights.) Judge Sullivan clearly misunderstood and misstated the facts when he said “Boiled down to its essence, Plaintiff’s claim is that it is unconstitutional that only organizations, and not individuals, can apply for tax exempt status with the IRS” is *totally false*.

The finding that: “plaintiff does not have standing to bring these claims. As this Circuit has recently pronounced

[t]he well-established “irreducible constitutional minimum” of standing requires three elements: First, the plaintiff must have suffered an injury in fact—an invasion of a legally protected interest which is (a) concrete and particularized and (b) actual or imminent, not conjectural or hypothetical. Second, there must be a causal connection between the injury and the conduct complained of—the injury has to be fairly traceable to the conduct complained of—the injury has to be fairly traceable to the challenged action of the defendant.... Third, it must be likely, as opposed to merely speculative, that the injury will be redressed by a favorable decision.”

If language can convey information, Plaintiff has proved injury in every one of Judge Sullivan's objections stated above. We will address each objection in order:

"First, the plaintiff must have suffered an injury in fact—an invasion of a legally protected interest which is (a) concrete and particularized and (b) actual or imminent, not conjectural or hypothetical."

"(a) concrete and particularized" Apparently, to Judge Sullivan, loss of Religious Liberty is not an injury in fact! I can think of NO more grievous loss an American can suffer than loss of Religious Liberty! "(b) actual or imminent, not conjectural or hypothetical." The loss is **very** "actual and imminent," and is certainly not "conjectural or hypothetical." There is NO greater "invasion of a legally protected interest" than the loss of Religious Liberty that is protected by the United States Constitution. Religious Liberty was placed as the very First Clause of the very First Amendment to the Constitution because that "legally protected interest" is the most important of **any** "interest" in America.

"Second, there must be a causal connection between the injury and the conduct complained of—the injury has to be fairly traceable to the conduct complained of—the injury has to be fairly traceable to the challenged action of the defendant...."

I refuse to believe that Judge Sullivan does not see the **direct** connection between the Government establishment of religions and my loss of Religious Liberty. The Government is entirely aware of my long history of work and dedication to the religion of Freethought, there is no question about the sincerity of my beliefs and convictions, yet all this is washed away by the unconstitutional establishment of false, Government mandated, religious beliefs. It is absolutely certain that there can be no religious advance in the United States as long as the Government assumes and executes the power to dictate limits to the religious beliefs Americans can hold, and enforces regulations that favor only false and criminal religions.


"Third, it must be likely, as opposed to merely speculative, that the injury will be redressed by a favorable decision." This factor is not necessarily a fault of Judge Sullivan -- though it would have been ignored by a just judge -- it is a basic fault of the rule "this Circuit has recently pronounced." A just and right decision of a Court should **never** depend on the possibility of the enforcement of the Decision -- NEVER! Should a Court in Nazi Germany have ruled against a Jewish Gentleman who demanded Religious Liberty, and that his people not be murdered by the Nazi Government, simply because there was no likelihood "that the injury will be redressed by a favorable decision?" How stupid, how very stupid!! The Decision of any Court should be solely the rightness of the Decision. As far as the Decision is concerned the rest of the world does not exist!

Upon reviewing the Judgement rendered, and the reasons given for that judgement, as stated in his Decision, I Judge that Judge Emmet G. Sullivan is in gross ERROR in this important and basic Constitutional Case.

Emmett F. Fields

Emmett F. Fields
514 Eastern Parkway
Louisville, KY 40217-1818
U.S.A.
(502) 634-0590
e-mail: effields@thepoint.net

April 30, 1998

 S. Attorney General, Janet Reno
1700th & Constitution Ave. N.W.
Washington, D.C. 20530

Dear Attorney General Reno,

Public Law 88-352, 88th Congress, H.R. 7152, July 2, 1964 -- The Civil Rights Act of 1964 -- clearly says there can be no discrimination on account of race, color, religion, or national origin. And on Page 3, Sec. 201 that Law reads: "(d) Discrimination or segregation by an establishment is supported by State action within the meaning of this title if such discrimination or segregation (1) is carried on under color of any law, statute, ordinance, or regulation; or (2) is carried on under color of any custom or usage required or enforced by officials of the State or political subdivision thereof; or (3) is required by action of the State or political subdivision thereof."

Does this prohibition of discrimination by State government also extend to the Federal Government? There is a clear and enforced religious discrimination by the U.S. Government that clearly violates not only the above Civil Rights Law, but is blatantly unconstitutional in its enforcement and violates major Supreme Court Decisions in its application. I refer to the fact that the United States Government does officially establish some religions, and discriminates against those religions, and religious individuals, that are refused official establishment. I have attempted to fight this unconstitutional establishment of religion by appealing to the Federal Courts, but as I could find no Attorney willing to face the notorious retaliatory practices of the Agency the Government uses to investigate and enforce its religious establishment -- the Internal Revenue Service -- I had no choice but to serve as my own attorney, PRO SO, and thus no chance of finding justice in this vital matter, and so my Case was recently Dismissed. The Judge clearly misunderstood, or ignored, the facts of the Case, and rendered a Decision that disregard the reason the Case was filed.

I am unable to afford an attorney to Appeal this Case that needs to be appealed so desperately. And I feel an Appeal without an attorney will end in failure as the previous case has done, with an unjust verdict probably caused by the fact that I had no attorney. Pub. Law 88-352 has provision for the Government to provide an attorney in discrimination cases where the victim(s) cannot afford one.

I therefore ask the Attorney General if she can, and will, provide the necessary legal help in fighting this blatant discrimination within the Federal Government? I need desperately to continue my legal fight to restore Religious Liberty in America and to do away with the religious discrimination that results from the unconstitutional Establishment of Religion.

The Case was brought in U.S. District Court for the District of Columbia, and is identified as: Civ. No. 96-317 (EGS), the Case was dismissed on March 26, 1998. I understand that an Appeal must be made within 60 days of this date. Will the Attorney General's office provide an attorney as authorized by Pub. Law 88-352?

I will travel to Washington D.C. to continue this Case whenever necessary. If more information is necessary I can be reached at the above address or phone number.

I thank you for your help in this important Case.

Emmett F. Fields

INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY



Date: DEC 06 1982

Employer Identification Number:
61-1227435
Contact Person:
CYNTHIA GRANT
Contact Telephone Number:
(513) 684-3576

POINT OF WISDOM 1
514 EASTERN PARKWAY
LOUISVILLE, KY 40217

Dear Applicant:

We received your application for recognition of exemption from Federal income tax.

We referred your application to our National Office for ruling and they will reply direct to you. If you have any questions, please write to:

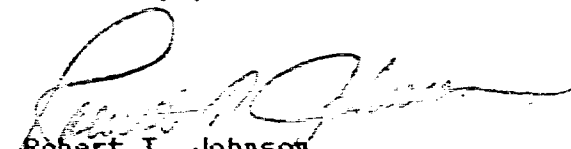
Assistant Commissioner (E) Internal Revenue Service
1111 Constitution Avenue, NW
Washington, D.C. 20224
Attention: E:EO

If you do not receive a decision on your application by the date the annual information return for exempt organizations is due, file that return by the due date. File either Form 990, Return of Organization Exempt From Income Tax, or Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Trust Treated as a Private Foundation, whichever is applicable. Check the block on the return indicating an application is pending.

Please see the instructions for those returns to determine if any other returns are required.

Thank you for your cooperation.

Sincerely yours,


Robert T. Johnson
District Director

POINT OF WISDOM #1
An Institution of Religion
514 EASTERN PARKWAY
LOUISVILLE, KY. 40217
(502) 634-0590

January 30, 1993

Re: 61-1227435

Assistant Commissioner (E)
Internal Revenue Service
1111 Constitution Ave., NW
Washington, D.C. 20224
Attention: E:EO

Dear Friends at the IRS:

The District IRS office at Cincinnati has informed me that all questions concerning our application are to be sent to their National Office in Washington; copy of that IRS letter is enclosed.

As my letters to the Attorney General of the United States and to the Governor of Kentucky may be of interest to the IRS in regard to my pending case, I am sending the enclosed copies of these letters to your office. I fully intend to seek a restraining order from the courts to prevent the Commonwealth of Kentucky from collecting that (large) part of my Kentucky and local tax that go to support "Institutions of Religion." because these huge business enterprises are un-Constitutionally and immorally exempted from paying Kentucky tax.

I hope you will take particular note of that part of my letter to the Att. Gen. that emphasizes my need, desire and demand to pay my rightful taxes for the support on my National, State and local governments, but not one cent for the support of religion.

Thank you for your attention to this case, I certainly hope to do all I can to bring this Nation back to its rightful position as the just and free nation that the Founding Fathers intended. I am also well aware that the enormous extent of religious tax-exempts has become a great threat to the economic survival of this nation.

Sincerely,

Emmett F. Fields

Internal Revenue Service

Department of the Treasury

Washington, DC 20224

Point of Wisdom #1
514 Eastern Parkway
Louisville, KY 40217

Person to Contact: Mr. Orcino

Telephone Number: (202) 622-8120

Refer Reply to: E:EO:R:3

Date:

JUN 24 1993

Employer Identification Number: 61-1227435
Key District: Cincinnati

Dear Applicant:

We are considering your application for recognition of exemption under section 501(c)(3) of the Internal Revenue Code which was referred to us by the Cincinnati Key District office. To complete our consideration, we need you to submit the following information over the signature of an authorized individual. In this letter, our use of the terms "you" and "your" refer to the entity Point of Wisdom 1 and not to Mr. Emmett F. Fields, its director and officer.

1. Please state if your activities will be limited to the gathering, reproducing, and distributing informational or religious materials and products. If not, please provide us with a detailed description of all other current activities and planned activities. Also, please state what percentage of your total activities will each represent.
2. Please describe in detail how and where do you distribute, or plan to distribute, your materials. Will there any significant differences between your distribution with those of commercial entities. If so, please describe them.
3. Please provide us with a list of sale price (or such amount you will solicit or request as donations) for each religious literature or products which you will sell or distribute.
4. You indicate that Bank of Wisdom (BW) which you claim to be a for-profit electronic business established, owned and operated by Emmett F. Fields,

Point of Wisdom #1

will remain as your department. Please fully explain the functions of BW and its necessity in your organization.

5. In your submitted statement of income and expenses for BW from 1988 through 1991 (see copy enclosed) no amount was shown for income or receipts for any year. Please state the amount received by BW each year from 1988 through 1991 from sale of religious books/literature.

6. Have you obtained a license or permit from the Commonwealth of Kentucky (the "State") to operate or engage in any activities. If so, furnish us with a copy of such license or permit. If none, please fully explain why we should not consider you are operating without permission or authorization from the State. Also, what steps have you taken to obtain such permit, license or authorization.

7. Please submit a Statement of Income and Expenses from June 1, 1992 through May 31, 1993 (or such ending date of your fiscal year period). Show each source of income, including the amount received from Mr. Fields. Also, please show detail of expenses paid, including each amount paid to or for Mr. Fields, and the purpose of such payment, such as for food, utilities, clothing, house mortgage, house utilities and maintenance, gas & oil, auto repair and maintenance, etc.

8. In one of your criticisms on "organized" religion, you stated "if organized religion was really institutions of 'good works,' as it claims, it would not need to be "tax-exempt," as there would be never be any profit, or income, to be taxed." In your situation, please fully explain your reasons in applying for tax exemption which we considering in this letter.

9. Please provide us with more information on Mr. Emmett Fields such as his educational training and experience, expertise including business associations.

10. If we determine that you are exempt under section 501(c)(3) of the Code, please state if you are willing to be classified, for foundation purposes, as a public charity under sections 509(a)(1) and 170(b)(1)(A)(vi) or under section 509(a)(2). If not, and if you are pursuing classification under sections 509(a)(1) and

Point of Wisdom #1

170(b)(1)(A)(i), please provide us with your reasons how you meet such classification.

We will defer action on your application for 30 days from the date of this letter to enable you to submit the requested information. You will expedite our receipt of your letter if you send it to the following address:


INTERNAL REVENUE SERVICE
1111 Constitution Avenue, N.W.
Washington, D.C. 20224
Attn: E:EO:R:3, Room 6137.

If we do not hear from you within that time, we will assume that you do not want us to consider the matter any further and will close your case. If you want the case reopened at a later time, you must pay a user fee.

In the event that we close your case, we will notify the appropriate State officials, as required by section 6104(c) of the Code, that based on the information we have, we are unable to recognize you as an organization of the type described in section 501(c)(3).

If you do not provide the requested information in a timely manner, it will be considered by the Service as a failure to take all reasonable steps to secure the ruling you requested. Under section 7428(b)(2) of the Code, your failure to take all reasonable steps to secure the ruling requested in a timely manner may be considered as a failure to exhaust the administrative remedies available to you within the Service, and thus may preclude the issuance of a declaratory judgment in this matter under the judicial proceedings of section 7428.

Sincerely,


L. M. Orcino
Tax Law Specialist
Exempt Organizations
Rulings Branch 3

POINT OF WISDOM #1
An Institution of Religion (Church)
514 EASTERN PARKWAY
LOUISVILLE, KY. 40217
(502) 634-0590

July 22, 1993

Employer Identification Number 61-1227435
Response to: Request for Additional Information
Date: June 24, 1993
Reply to: E:EO:R:3

Dear IRS Friends:

Thank you for your kind consideration of our application for recognition for tax-exemption as a church, we are glad to answer the ten questions that you have sent us. We have tried to provide the detailed descriptions that were requested, and yet to keep the replies as short as possible.

QUESTION 1.

1. Please state if your activities will be limited to the gathering, reproducing, and distributing informational or religious materials and products. if not, please provide us with a detailed description of all other current activities and planned activities. Also, please state what percentage of your total activities will each represent.

ANSWER TO QUESTION 1.

The activities of this religious organization (church) will NOT be limited in ANY way, we will try every door, pursue every means, every idea, every hope, that might help humanity, and especially the citizens of the United States of America, to escape the dangerous and humiliating superstitions under which they are suffering. The Point of Wisdom #1, and all other such enlightened establishments, as they are commissioned, will labor by every means possible to make available to the general public the information that will lead humanity toward the salvation of reason and common sense. The activities that produce positive results toward this goal will be pursued, and that activity that fails to produce immediate beneficial results will be laid aside for future reevaluation, and perhaps modification into a more feasible form, and reactivated as time and circumstances dictate. But no activity is ever wasted, Atheist and Freethought books, magazines, literature, etc. gathered and preserved is a necessary religious work whether these materials are ever scanned into reproducible electronic form or not, the mere preservation of these priceless religious resources is a valuable religious work and is necessary in itself.

The old and endangered Freethought literature that is scanned and converted into reproducible electronic form and distributed (given) to fellow Atheists and Freethinkers throughout the nation, is valuable religious work, because this necessary information is

Point of Wisdom #1
An Institution of Religion (church)
Identification Number 61-1227435
Reply to: E:EO:R:3

thereby more safely preserved. And being in reproducible electronic form the work of scanning and correcting it was justified because of its potential for rapid distribution when the intellectual climate of our Nation should be elevated so as to be receptive to such important religious literature. So, again, such work is never wasted, at least our great religious literature is reproduced in electronic form and distributed among the faithful.

It is our absolute intention to distribute all possible Atheist and Freethought literature and information to the general public, but that fact is of no concern to the government of our free nation, nor to the IRS. The IRS seems to be requiring us to reproduce, manufacture, package and distribute our religious, Atheist and Freethought literature as if it were a commercially saleable information product, and we a commercial business, and then the IRS, upon this assumption, then asks: "How does your operation differ from that of a commercial operation?" We must all understand one thing about religion; in spite of our sincere intentions to publicly distribute our information, neither we, nor any other religion, can be *required* to commercialize the sacred documents and information of their religion. We are not obligated to engage, in any way, in any commercial type activity, no matter what our hopes and intentions are. No religious organization can be *required* to cast its pearls before the swine.

In the next part of the question regarding the activities of Point of Wisdom #1 you ask; "If not, (limited) please provide us with a detailed description of all other current activities and planned activities."

Well now, this is an interesting and needed question that should be asked of ALL religious organizations every year, indeed, every day. If the State Department had only took as much interest in "a detailed description of all ... current activities and planned activities" as the IRS is here doing, I feel confident that such unfortunate, but all too familiar, superstitious religious activity as Rev. Jim Jones and the Jones Town massacre would have been averted; that David Koresh and the Waco tragedy would have been foreseen and averted; that the World Trade Center bombing would have been discovered and stopped; that the "Cardinal Spellman war" (Vietnam) would never have happened; etc. ad infinitum, ad nauseam. So, therefore, let me here compliment the IRS for its unconventional and irregular enquiries into the religious activities, and the planned religious activities of American churches. However, the Point of Wisdom can proudly state that we have no plans for such routine religious activity as the holy violence described above. Our work is quite the contrary; we work to bring sanity, reason, love, truth and kindness to religious belief and exercise. But to answer this part of the question:

Point of Wisdom #1
An Institution of Religion (church)
Identification Number 61-1227435
Reply to: E:EO:R:3

Point of Wisdom #1 is now operating a Computer Bulletin Board Service, (BBS) -- The Louisville Freethought Bulletin Board, telephone number; (502) 635-0204. All activity and downloads on this Freethought BBS is FREE, please do dial in and download some of, or all of, our freethought files, you will find them most interesting. May I suggest a file named 16? It is the 1875 book, "The World's sixteen Crucified Saviors" by Kersey Graves, and is a scholarly history of the Jesus myth that dates back over twelve hundred years before Jesus was supposed to have lived. And also, "Forgery" a book by Joseph Wheless, "Lately Judge Advocate, U.S.A.; Associate Editor of American Bar Association Journal; etc.," entitled; "Forgery In Christianity" 1930. And there are many, many more available on our Freethought Board, please download all that you find interesting, and please do photo-copy them and distribute them around the IRS office -- we need a Point of Wisdom in Washington, D.C.

Another new activity that we have recently undertaken, and are quite excited about, is the collection of old Freethought and Atheist materials that has been preserved in various microform systems around the Nation. We have obtained an excellent microfilm /microfiche reader/copier (a Minolta RP 407), and also a microfiche reader (a Northwest microfilm 514), and we are in the process of assembling as complete a microform library of old Freethought and Atheist newspapers and magazines as finances will permit -- we plan to add to this collection each month when our Social Security check comes in. (See the enclosed chapter from '400 Years of Freethought' 1894, entitled 'The Liberal Press' that lists many of the Atheist and Freethought publications that were being published in the 1890s. see ITEM 1-1.) While this material has already been preserved, it is not assembled into a single collection that would be particularly useful to the Freethought and Atheist researcher. Also much of this preserved material is in Theological libraries and thus could be withdrawn at their discretion. Once the material is in our hands we will be able to preserve it and use it as it was meant to be used by the original authors who wrote it.

Also we intend to obtain microfilming equipment -- and we intend to do this as soon as financially possible -- we can then proceed to microfilm the old freethought and Atheist books and other Atheistic and Freethought materials that are in the bank of Wisdom library collections. The microfilming of this valuable religious material will be for preservation and also for distribution in that (microform) medium. Once microfilmed these precious old Freethought and Atheist religious materials will be copied and sent to libraries and to scholars on a loan basis, or sold for the cost of materials and shipping, the same as the reproducible electronic publishing that is now being distributed.

Point of Wisdom #1
An Institution of Religion (church)
Identification Number 61-1227435
Reply to: E:EO:R:3

We are now planing a Freethought News Letter or magazine, 'Words of Wisdom' (WOW) that will be available for down-load from our Freethought BBS. Of course WOW will also be available through the mails for a nominal donation to cover the cost of production and postage. WOW will contain current Atheist and Freethought news and information; progress reports on the establishment of new Points of Wisdom throughout the nation, and, if necessary, filler articles copied from those delightful and informative old Atheist and Freethought newspapers and magazines that flourished a hundred years ago throughout the United States. We will enclose you a copy from our recently acquired microfilm reader/copier (see ITEM 1.-2.) we feel that this would be a proper item to add to your penetrating investigation of our application as an 'Institution of Religion' (church). 'The Blue Grass Blade' was a Kentucky Atheist Newspaper, that was established and ran by a former Campbellite preacher Charles C. Moore in 1894 and was published until 1910 (Moore died in 1906). Please note that the enclosed copy of 'The Blue Grass Blade' is dated "June 7, E.M. 303" this date corresponds with June 7, 1903, because many Atheists and Freethought publications was then dating their magazines and papers using the date that the Christians murdered the Atheists philosopher Giordano Bruno, 1600 C.E. (Bruno was burned alive at the stake in the city of Rome by order of the Roman Catholic Church.) Incidentally, in 1899 Charles C. Moore went to prison for two years for the "crime" of "Blasphemy" under the infamous 'Comstock Laws' but received a Presidential Pardon after six months in prison. This case is one of many from our Freethought history files that prove again that there can be no religious liberty as long as Christianity has any political power.

This small bit of suppressed Atheist religious information should certainly convince the IRS of the great need for the true and benign religion of Atheism and Freethought to be allowed to establish and maintain Institutions of Religion (churches) with every advantage and consideration that the IRS, and the American government, grants to all of the superstitious "churches." with their long and bloody history of anti-freedom violence.

Question goes on to say: "What percentage of your total activities will each represent?" What a strange question for a free government to ask a religious organization. This is a religion, not a common commercial enterprise reporting to a board of directors. As dedicated and devoted missionaries, we labor in the vineyard of Reason constantly, and our activities at a given time are directed toward that task that seems best suited to achieve success at that moment. I know of no missionary, of any religion, that is required to report, even to the religious body that is providing the funding, what percentage of the missionary's time and activity will be dedicated to this or that task. Such a reckoning would be, and is, absolutely impossible. Like all missionaries in a backward and hostile land, we work constantly, and we dedicate our time to the most important task at the moment.

Point of Wisdom #1
An Institution of Religion (church)
Identification Number 61-1227435
Reply to: E:EO:R:3

QUESTION 2.

2. Please describe in detail how and where do you distribute, or plan to distribute, your materials. Will there any significant differences between your distribution with those of commercial entities. If so, please describe them.

ANSWER TO QUESTION 2

All materials are being distributed as soon as it is copied to a number of fellow Freethinkers throughout the nation to insure the safety of this precious religious materials even if Christianity should once more get the power to "legally" confiscate and burn that necessary information that can liberate the minds of the victims of its superstitions. This initial distribution is free to those who agree to protect these valuable and sacred writings. And after these we request only a contribution for at least enough to cover the cost of materials and shipping for all other information distributed to the public.

Point of Wisdom #1 is now operating a Computer Bulletin Board Service, (BBS) [as stated in answering question #1] The Louisville Freethought Bulletin Board phone number is (502) 635-0204, please do feel free to dial in and download our freethought files, you will find them most enlightening and interesting. There is absolutely no charge for these files, and no dues required to participate in this Freethought BBS, it is a free religious service provided by the Point of Wisdom #1. Enclosed you will find a copy of the Freethought books available, or soon to be made available, on our Freethought BBS (see list enclosed marked ITEM 2-1) Personally, I believe the Complete Works of Robert G. Ingersoll (1833-1899), 12 vols., are best for delightful informative reading. Just start reading anywhere and you will find interesting and meaningful information, delightfully presented, such as superstitious religion can not match. Or "Six Historic Americans" by John E. Ramsburg that gives the overwhelming evidence to proves that the six great Americans he has done such a complete and wonderful job of researching, (Thomas Paine, Thomas Jefferson, George Washington, Benjamin Franklin, Abraham Lincoln and Ulysses S. Grant) were not Christians at all. There are many more such necessary and informative Freethought files available on our Freethought Board, please download them all, and, by all means, do photo-copy them and distribute them to all the good people who work in the IRS offices. As I said in our answer to question number. 1; we would like to have a Point of Wisdom establishment in Washington, D.C.

Our Freethought BBS also has ongoing discussions about religion and Reason that, we hope, will stimulate intelligent thought in the area of religion. To think about the superstitious

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foolery that is now being sold in this country as religion, is to start ones raise out of it and into something higher -- perhaps, eventually, all the way up to Atheism.

As has been stated in the detailed description required for question one, once we start microfilming those precious old Atheist and Freethought religious materials that we have in our own extensive library collection, and we intend to borrow any other such Freethought materials, from whatever sources where such materials can be found and borrowed, and these too will be copied, preserved and loaned to libraries and to scholars on demand, for a reasonable time. And also these microform copies will be sold for the cost of the materials and shipping, etc. the same as we are distributing the reproducible electronic publishing that is now being circulated.

"Will there any (sic) significant differences between your distribution with those of commercial entities. Not being IRS trained experts, it is extremely difficult for us to determine just what the "significant differences" is between a tax-exempt distribution system, and "those of commercial entities." In many cases, we have found that the tax-exempt entities charges considerably more for their product than the honest tax-paying companies charge for their very similar products. Is this a necessary requirement for tax-exempt organizations? If it is necessary for us to charge an enormous price for our religious items, in order for the IRS to regard us as a "Non-profit" entity with "significant differences" from a commercial business, it will defeat our entire purpose in producing these items. The whole idea is to distribute these items as widely and as cheaply as possible, for the enlightenment of the public as a religious public service.

To better illustrate my point I will enclose a copy (see ITEM 2-2.) of the microfiche pricing structure of the tax-exempt, religious organization, 'American Theological Library Association' (ATLA). And also a copy of our invoice for a set of forty-eight (48) microfiche that we have purchased from the for-profit tax-paying 'University Publications of America.' (UPA) As the IRS can readily see, a complete set, 48 microfiche, of 'Free Enquirer' magazine, (a Freethought magazine published from 1825 to 1835, the set included all copies preserved) from UPA for \$120.00, or \$2.50 per microfiche. Now let me compare the price difference between this tax-paying company, and the cost of that number of very similar microfiche from ATLA -- a theological tax-exempt company -- who boasts that it receives grants to do its Microfilming work. Dividing \$120.00 by 48 equals \$2.50 per microfiche for this series from UPA. (see copy of UPA invoice enclosed, ITEM 2-3) As you can see from the ATLA pricing list, ITEM 2-2, the price of 48 microfiche from ATLA would cost a non-member \$20.00 each, or \$960.00 for a set of forty-eight (48) microfiche. (non-profit! Ha!) Or, it would have cost a member of ATLA \$12.25 each for the forty-

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eight, or \$588.00 dollars. And if the set of forty-eight microfiche were bought by an ATLA member as part of an order of one hundred microfiche or more, (but less than 250 microfiche) the ATLA price would be a mere \$360.00 -- only three times the price charged by the tax-paying, non-theological, commercial company to any customer who 'comes in off the street,' and buys the 48 microfiche for the regular price of \$120.00 for the set of forty-eight microfiche -- that, we must suppose, was produced by UPA at their own expense, and not produced using money from a grant.

If it is required by the IRS that the Point of Wisdom #1 charge such absurd prices for its religious information products and activities as in the example that this Theological library, in order to show "any significant differences" between our "distribution with those of commercial entities." we must refuse to submit to such an unreasonable demand. The purpose of Point of Wisdom #1 is religious enlightenment, we are a true religion not a "theological" entity, we work to relieve the public of its false and foolish religious ideas, not to relieve the public of its money.

QUESTION 3.

3. Please provide us with a list of sale price (or such amount you will solicit or request as donations) for each religious literature or products which you will sell or distribute.

ANSWER TO QUESTION 3.

There is now no set price for any product of the BOW, a subsidy of Point of Wisdom #1. The previous price charged by the Bank of Wisdom for an individual computer disk of (360k) Freethought information was only \$7.00, and this included shipping. But when it became financially imperative for Rational Religion to compete with superstitious religion on an equal bases, the Point of Wisdom #1 was created as a truly and entirely religious entity for that purpose. Since the creation of Point of Wisdom #1 we have abandoned the idea of putting any price on the priceless information we seek to distribute.

As a truly religious entity we now ask only for a donation at least large enough to cover the actual cost of the electronic media, packaging material, postage, etc. -- a donation of about \$7.00 is usually recommended. We have found through experience that this is really not sufficient to cover the costs of media materials, upgrading and replacing equipment, or adding new and needed operations to improve our crucial religious work. Since we have added the BBS we suggest that those who are interested in our computerized religious information access our Freethought BBS facilities and download the files they are interested in free of charge.

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But to more efficiently spread our religious information, we now use a compression program on any disks that we give away, send through the mails, ship by UPS, etc. Compression doubles the usual capacity of our regular disks. Also we are now equipped to use the newer, larger capacity, media, and if the person receiving the files can read such higher disks in his/her computer we send the higher density media whereby we need fewer disks for a given set of information. Yet the suggested donation has not increased -- we are missionaries, not mercenaries. The only time when money becomes important, to a dedicated religious person, is when that person is forced to contribute his/her money, through additional taxation, to support established false and evil superstitious institutions. At the point where the government taxes one religion to support another it becomes a question of conscience, and it becomes necessary to resist the State and its established religion. It is therefore our religious and moral duty that we not allow one cent of our money to be appropriated by our Christian-infiltrated government, for the support of those established, government approved and favored, religious institutions that are diametrically opposed to the true religion of Reason and Liberty.

QUESTION 4.

4. You indicate that Bank of Wisdom (BW) which you claim to be a for-profit electronic business established, owned and operated by Emmett F. Fields, will remain as your department. Please fully explain the functions of BW and its necessity in your organization.

ANSWER TO QUESTION 4.

As carefully explained to the IRS in our answer to question 2. in "Request for Additional Information" number 2, November 10, 1992; the question in that questionnaire being thus stated:

"2. You stated that the Bank of Wisdom is and will remain a department of the Point of Wisdom #1.

- a. What operations and activities are carried out by the Bank of Wisdom?
- b. Explain how the for-profit company will operate as a department of the non-profit company."

The answer we gave to that question was given as follows:

"ANSWER to question 2.

a. The business of the Bank of Wisdom is 1. to make censorship impossible by creating and developing systems of reproducible electronic publishing. (Organized religion is the main gang of

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organizations in the United States that employs every means of censorship that it can muster.) And; 2. to promote Rational Religion in every way possible. The Bank of Wisdom has published new Freethought and Atheist information, and has republish old and suppressed Freethought and Atheist information in electronic form, so that it can be radially reproduced and distributed, by any interested person, in the home or in an office, upon readily available or/and inexpensive electronic equipment.

The great evil that threatens our Nation, and the very foundations of our freedom, is, of course, organized religion, primarily Christianity, and its tax exemption, so it is to that problem that the Bank of Wisdom's religious efforts are, and has been, directed.

b. The original idea behind the Bank of Wisdom as a "for-profit" company was that if there is no profit, or "surplus" income, there could be no income tax to pay. And so the intention was, and is, to reinvest all income and constantly expand and improve the good religious works of the Bank of Wisdom by adding new means and methods of accomplishing the work needed and by developing new methods, buying new and better and more efficient equipment, etc. There was never a time, and never will be, when the making of "profit" was a criteria of the Bank of Wisdom.

If organized religion was really institutions of 'good works,' as it claims, it would not need to be "tax-exempt," as there would never be any profit, or income, to be taxed. They would not own huge portfolios of stocks, bonds, investments, real estate, etc., upon which taxes should be paid. They would not need to be secretive about their huge wealth and holdings -- if they were honest. Considering the claims that religion makes, of helping the poor and needy in order to collect their enormous donations, one would think that they must have, long ago, run out of poor and needy people that desperately needed all those millions and billions of dollars worth of hoarded, wasted, tax-exempted, mountains of greed that the churches own. The Bank of wisdom is an Institution of Religion that is not of that criminal class." (end of quote)

The above quoted answer to a previous very similar question seems to supply the requested information for this question also. Therefore, it should be clear that the "functions of "BW" (BOW) and its necessity in your organization" is "to make censorship impossible by creating and developing systems of reproducible electronic publishing." So it is needful that the Bank of Wisdom continue and expand its former duties in order to counteract the extremely effective and unscrupulous de-facto censorship that organized religion achieved in the United States. The truth that

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the Bank of Wisdom was established to create, preserve and distribute is necessary to counteract the virulent slander that superstitious religion spreads against Atheists and Freethinkers.

The operation of the BOW will remain exactly the same as it was before the origin of the religious entity, Point of Wisdom #1, and will continue strive to find new and better ways to create, preserve, multiply and distribute the needed factual religious information that it was created to do.

The religious entity, the Point of Wisdom #1, was necessary because the true religion of Atheism and Freethought is driven to request -- demand -- the same religious tax-exemption as is given false religion by our Christian dominated government. The requested tax-exemption for the religious organization, Point of Wisdom #1, is necessary in order to place the true religion espoused by Point of Wisdom #1, and spread by the work done by the Bank of Wisdom, on the same legal and economic level as the false and superstitious religious organizations favored by our State and Federal governments. Every cent that true religion is forced to pay to support superstitious religion, because of the governments unethical allowance for superstitious tax-exemptions, is a cent true religion cannot use to spread its needed factual religious faith; and that same cent becomes a cent that is used by the established superstitious religious business institutions to oppose the efforts of true religion. Even the IRS should be able to see the gross injustice of such a situation.

QUESTION 5.

5. In your submitted statement of income and expenses for BW from 1988 through 1991 (see copy enclosed) no amount was shown for income or receipts for any year. Please state the amount received by BW each year from 1988 through 1991 from sale of religious books/literature.

ANSWER TO QUESTION 5.

Your question says: "In your submitted statement of income and expenses for BW from 1988 through 1991 (see copy enclosed)" **There was no such "copy enclosed"** with the mailing we received, so naturally we cannot know what the IRS is referring to. However, I have had our tax accountant produce, from his records, the statement of the amounts received by the Bank of Wisdom for the years 1988 through 1991. (see ITEM 5-1.) It will be readily seen that, in spite of Biblical implications to the contrary, swine are not particularly fond of pearls.

We have submitted this question to our tax-consultant and his reply follows:

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"5. WE RESPECTFULLY DIS-AGREE WITH YOUR STATEMENT THAT OUR SUBMITTED STATEMENT OF INCOME AND EXPENSES FROM 1988 THROUGH 1991 FAILED TO SHOW ANY INCOME OR RECEIPTS. ON PAGE 8 OF FORM 1023, WE INDICATED THE AMOUNT OF RECEIPTS FROM "SALE OF LITERATURE" FOR EACH YEAR, AS WELL AS THE AMOUNT OF "DEPRECIATION" CLAIMED FOR EACH YEAR, AS WELL AS THE AMOUNT OF "OTHER EXPENSES" FOR EACH YEAR. EVIDENTLY YOU ARE LOOKING AT OUR "SUPPLEMENTAL REPORT", WHEREIN WE "BROKE DOWN" THE AMOUNT OF "OTHER EXPENSES" WHICH WE HAD REPORTED ON PAGE 8 OF FORM 1023 FOR EACH YEAR, AND YES, ON THE SUPPLEMENTAL REPORT, WE DID NOT SHOW ANY INCOME OR RECEIPTS, SINCE IT HAD ALREADY BEEN SHOWN ON PAGE 8 OF FORM 1023.

ALSO, PLEASE NOTE THAT PAGE 8 OF FORM 1023 SHOWS A "NET LOSS" FOR EACH YEAR - 1988 THROUGH 1991 - THE AMOUNT OF THE "NET LOSS" SHOWN FOR EACH YEAR, IS THE AMOUNT "DONATED" BY MR. EMMETT F. FIELDS EACH YEAR."

QUESTION 6.

6. Have You obtained a license or permit from the Commonwealth of Kentucky (the "State") to operate or engage in any activities. If so, furnish us with a copy of such license or permit. If none, please fully explain why we should not consider you are operating without permission or authorization from the State. Also, what steps have you taken to obtain such permit, license or authorization.

ANSWER TO QUESTION 6.

We have submitted this question to our tax-consultant and his reply follows:

6. NO, WE HAVE NOT OBTAINED A LICENSE OR PERMIT FROM THE COMMONWEALTH OF KENTUCKY BECAUSE TO THE BEST OF OUR KNOWLEDGE, THE COMMONWEALTH OF KENTUCKY DOES NOT REQUIRE A CHURCH, OR A NON-PROFIT ORGANIZATION TO OBTAIN A LICENSE OR PERMIT. IF YOU HAVE KNOWLEDGE OF SUCH A LAW OF WHICH WE ARE UN-AWARE, WE WOULD APPRECIATE YOUR ADVISING US OF SAME, AND WE SHALL PROMPTLY MAKE APPLICATION FOR SAME.

QUESTION 7.

7. Please submit a Statement of Income and Expenses from June 1, 1992 through May 31, 1993 (or such ending date of your fiscal year period). Show each source of income, including the amount received from Mr. Fields. Also, please show detail of expenses paid, including each amount paid to or for Mr. Fields, and the purpose of such payment, such as for food, utilities, clothing, house mortgage, house utilities and maintenance, gas & oil, auto repair and maintenance, etc.

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ANSWER TO QUESTION 7.

We have submitted this question to our tax-consultant and his reply follows:

"7. FOR THE CALENDAR YEAR OF 1992, WE FILED A 990 RETURN WITH YOU ON WHICH WE LISTED THE AMOUNT OF INCOME AND EXPENSES FOR THE CALENDAR YEAR OF 1992. WE ARE ATTACHING A COPY OF SAID RETURN FOR YOUR REVIEW, AND WOULD LIKE TO OFFER THE ADDITIONAL INFORMATION WHICH YOU HAVE REQUESTED:

INCOME: THE AMOUNT SHOWN AS DONATIONS RECEIVED (\$8,874.00) WAS DONATED BY MR. EMMETT F. FIELDS.

EXPENSES: THE AMOUNT SHOWN AS UTILITIES PAID (\$1,017.00) WAS PAID TO MR. EMMETT F. FIELDS TO REIMBURSE HIM FOR THE UTILITIES, SINCE THE ORGANIZATION OPERATES OUT OF MR. EMMETT F. FIELDS' HOME, (PARSONAGE) AND THE USE OF THE COPY MACHINE, ETC. IS THE MAJOR USE OF THE UTILITIES PAID.

NOTE: ALTHO THIS ORGANIZATION IS OPERATED OUT OF THE HOME OF MR. EMMETT F. FIELDS, WHICH IS OWNED AND PAID FOR BY MR. EMMETT F. FIELDS, THERE IS NO REIMBURSEMENT PAID TO MR. EMMETT F. FIELDS FOR THE USE OF THE BUILDING IN 1992."

Please see letter of December 8, 1992, from Mr. Robert T. Johnson, District Director of the Cincinnati IRS Regional Office, concerning the filing of Form 990 for our 1992 tax return, copy enclosed -- (see ITEM 7-1)

QUESTION 8.

8. In one of your criticisms on "organized" religion, you stated "if organized religion was really institutions of 'good works,' as it claims, it would not need to be "tax-exempt," as there would be never be any profit, or income, to be taxed." In your situation, please fully explain your reasons in applying for tax exemption which we (sic) considering in this letter.

ANSWER TO QUESTION 8.

Can the IRS tell any honest American tax-payer who conscientiously objects to being taxed to support false and harmful religious institutions can be relieved of paying taxes to support these treacherous and fraudulent superstitious institutions in the United States? The dogmas and claims of these old entrenched religions establishments have long since been disproved.

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Let me furnish an example of the gross religious injustice we have in the United States today. We enclose a copy of chapter XIV entitled; 'The Church and Wealth In America.' (copy enclosed, ITEM 8-1) from Theodore Dreiser's book 'Tragic America' 1931, could it possibly have been right, Constitutional, American, honest or really "legal," to have forced Theodore Dreiser to pay even one penny in additional taxes to make-up for the great tax-exemptions fraud that "organized" religion did then, and does yet, enjoy? When we consider Dreiser's well investigated, and his bitter, words of condemnation of the unscrupulous church business in this book, and then consider that every one of his books that was sold meant that he was taxed to support those same corrupt religious institutions that his book so nobly exposed. I do not see that it is necessary for the IRS to agree with his religious views -- or my religious views -- to realize that it is dreadfully wrong to force him, or me, to pay the American Religious Tax to support those false, fraudulent and unscrupulous, big business organizations called "churches."

On September 19, 1992 I sent a list of ten (10) questions to the IRS office in Cincinnati to get some answers from the IRS as to what authority -- if any -- and to what limit -- if any -- the IRS presumes to collect a religious tax from American citizens who are not members of any church and who are supposed to have religious freedom. That Questionnaire I sent to the IRS (see enclosed copy, ITEM 8-2) was never acknowledged, never answered, never returned. I can only presume that the IRS, and our Government, cannot answer these questions, and that religious tax-exemption is pure government fraud against all non-superstitious and "non-churched" American public. As long as American citizens have to pay the huge tax that "organized" religion is not required to pay on the enormous and hidden wealth owned by churches, we can never have Religious Liberty in the United States of America.

Also please see my letter of January 22, 1993 to the Office of the Attorney General of the United States. (see copy enclosed, ITEM 8-3). Let me quote the relevant part of that letter so that it may throw some light on this rather foolish IRS question:

"In an effort to escape this immoral, un-Constitutional and discriminatory taxation I have applied to the IRS for a "church" tax exemption status, (I certainly qualify for this) and my case has been referred to their main office in Washington. But even if that total tax-exemption is granted it will not solve my problem. I do not wish to escape my obligations to support my government -- National, State and local. My conscience, my pride and my moral being will not permit me to live in a society and not pay my rightful part of the expense of maintaining that society; I cannot, in

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conscience, become a parasite upon my community. Therefore I do not wish to be relieved of paying that part of my tax obligation that goes to support my Nation and my community, but only to be relieved of that immoral and un-constitutional part that goes to support those established institutions of religion that parasite themselves upon their community and Nation." (end of quote)

In our modern computerized age it is entirely possible to calculate the amount of additional taxes that must be added to every tax-payer's tax bill to make up for the taxes that organized religion does not pay, and it is possible to subtract that "religious tax" from the tax bills of every American who objects to being forced to support religious establishments against their will.

In order for Americans to be relieved of paying the criminal religious tax it would be necessary for the IRS to audit the books of organized religion to see what their true holdings and income and tax obligations are. The recorded "total value" of church real estate property as shown on the tax books of the Jefferson County Property Valuation Administration Office, Jefferson County (Louisville) Kentucky is but a small fraction of the true value of the tax-exempted church property in the Louisville area, my investigations indicate that the declared total value of church property shown on the Property Valuation Office's reports for Jefferson County is far less than 10% of the true value of that extensive property. And let me assure the IRS that Jefferson County Kentucky is not unique in this gross understatement of religious tax-exempt property. The gross undervaluation of religious property is necessary to hide the enormous extent of this religious fraud from the American. My research indicates that about one-fourth of the tax-money Americans are forced to pay finds its way into the pockets of organized religion.

The great danger of religious acclamation of huge amounts of untaxed church wealth and property is mostly hidden from the general public, such needed information is often left out, or glossed over, in history books intended for public consumption -- such is the power of organized religion. However the fact remains that untaxed religious wealth has been the main cause of bloody revolutions, and the collapse of governments throughout history. We will enclose a copy of pages 223 to 225 from vol. XII of 'The Historians' History of the World' 1908, (see ITEM 8-4. enclosed) these pages give information on Church wealth and power in France before the French Revolution. It will be found that a very similar situations of huge amounts of untaxed church property existed in Russia in 1917, in Mexico at the time of its Revolution, in Spain before the Spanish Civil War, etc. Organized religion is a parasite

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that drains the wealth of nations and gives nothing back in tax money to sustain the economy. When I ask the Property Valuation Administrator in Jefferson County Kentucky, how much property the churches owned in Jefferson County, she answered: "We have no idea." An amazing statement from a person charged with knowing the value of all the property in her County. Can the IRS tell me how much wealth is in the hands of religion in the United States? I am sure the IRS has "no idea" -- no one can know its true extent. In the above cases the church wealth in each country was owned by a single church organization, but in America there are many churches, and though a church may know the extent of its own wealth it has no idea of the wealth owned by any other church. (A religious financial statement is worthless without an outside auditor doing a meticulous and complete audit of all aspects and departments of the business.) The enormous extent of this hidden and untaxed church wealth in America is obvious from the high, and ever increasing, taxes that are demanded of honest tax-paying citizens, it is evident in the depleted and failing treasuries of our cities and states, in the huge and ever-increasing National Debt, in the sales taxes that has come into general use only a short time ago, in the Lotteries that many States have installed to try to supplement their eroded tax base. America is already in deep financial trouble because of religious tax-exemptions and if organized religions are not soon made to account for their great accumulated wealth, and made to pay their total and rightful taxes on that enormous wealth, property and income, this Nation cannot hope to survive. We must not allow religion to destroy our great Nation.

Also, and it may be of no concern to the IRS as a tax-gathering agency, but the question must be asked: Can the United States, or any other government in the world, maintain that religions, and religious organizations, are outside of any government scrutiny, investigation or control? Can America be safe from infiltration by foreign agents when religion is allowed to claim immunity from every form of reasonable government inquiry and investigation? Especially when we consider that many religions and sects are inseparably intertwined with unfriendly, and even hostile, foreign governments. And there are other religions, and religious organizations, that are powerful international entities in themselves, whose uncontrolled and uninvestigatable position in the United States creates an unacceptable and unnecessary danger to our National Security and to our international position. The answer is simple: We can no longer afford to allow Anarchy in religion. The Founding Fathers of this Government was careful to make laws to protect the religious rights of all citizens, they spoke of Freedom of Conscience, and Religious Liberty, (never "Freedom Of Religion") but it is clear that they meant for religious bodies to obey the laws of the land, just the same as non-religious bodies were, and

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are, required to do. A government must never be permitted to discriminate among religious bodies and organizations; that is the beginning of true religious oppression and suppression. The government cannot say "Baptists? YES; Moslems? NO, Hindus? MAYBE; Atheists? NO; Mormons? YES; MOONIES?... etc., all laws, limits, rights, and taxes must be enforced equally upon all organizations, secular or religious. Only such just and equal treatment of all organizations in the United States will ensure the safety, Liberty, Religious Liberty and the rights of all American citizens and organizations.

But the above facts concerning the great tax loss due to the government favored, tax-exempt religious establishment, does not, in the least, reduce the fact that Point of Wisdom #1 is a genuine religious entity, and entitled to all the honor, reverence, love, adoration and tax-exemptions, that is enjoyed by the false and unscrupulous big business churches.

Honest religious work MUST receive the same treatment, the same tax-exemptions, as our government now gives false and dishonest religions work. When superstitious religious organizations are made to pay their full and rightful taxes, the honest Atheist and Freethought religious organizations will be more than happy to pay their full, honest and fair taxes for the support of this government. But Atheists cannot, in conscience, contribute to false and immoral superstitious religious establishments. We cannot afford to be robbed of money that is so desperately needed by our own proven and necessary religious work. Let superstitious religion support their work, and true religion will support ours -- when false religions are made to pay their rightful taxes, we will gladly pay our rightful taxes.

My full time work, since my retirement, is religious, and Atheistic religious opinions are at least as legitimate, and far more valid, than superstitious religious opinions can possibly be. In spite of all the mountains and tons of scholarly religious tomes that have been written by learned and well-paid theologians, the entire domain of religion centers upon one question, and one question only, to wit: Do gods exist, or do they not? All else is fraud and deception.

QUESTION 9

9. Please provide us with more information on Mr. Emmett F. Fields such as his educational training and experience, expertise including business associations.

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ANSWER TO QUESTION 9

We have submitted those questions that are of concern to our tax-consultant, and this question was NOT among the questions that he was ask to answer in his official capacity. This accountant is not of our religious persuasion, however he has chosen to answer this question because of his long association with, and respect for, Emmett F. Fields; his considered reply follows:

"9. MR. EMMETT F. FIELDS HAS NO BUSINESS ASSOCIATIONS IN CONNECTION WITH SAID ORGANIZATION, SINCE TO THE BEST OF OUR KNOWLEDGE THERE ARE NO SUCH BUSINESS ORGANIZATIONS. MR. EMMETT F. FIELDS ALSO HAS NO "FORMAL" COLLEGE CREDITS, SINCE THERE ARE, TO THE BEST OF OUR KNOWLEDGE, NO "FORMAL" COLLEGE CLASSES IN THIS AREA. HOWEVER, MR. EMMETT F. FIELDS HAS MADE AN EXTENSIVE STUDY OF SECULAR HUMANISM, DEISM, RATIONALISM, ATHEISM, FREETHOUGHT, ETC DURING THE PAST THIRTY (30) YEARS OR MORE, AND DURING THIS TIME FRAME HE HAS OBTAINED AN EXTENSIVE RESEARCH LIBRARY OF WHICH MANY OF THE PUBLICATIONS AND BOOKS ARE NOW "OUT OF PRINT", AND UNABLE TO PURCHASE SAME DIRECTLY FROM THE PUBLISHER. IN ADDITION, OVER THE PAST THIRTY (30) YEARS OR MORE, MR. EMMETT F. FIELDS HAS MET WITH, AND CORRESPONDED WITH NUMEROUS OTHER INDIVIDUALS OF THE SAME CONVICTIONS AS MR. EMMETT F. FIELDS, AND IDEAS, BOOKS, PUBLICATIONS, AND THOUGHTS HAVE BEEN EXCHANGED EXTENSIVELY."
(end of quote)

During the Christian Middle Ages there was a saying: "Fear the man of one book." There is a saying today: "Pity the man of one book."

What is "education?" A Doctor of Divinity (D.D.) may have spent many years in the study of the unknowable; such a person is schooled in, and probably has read much about those very things that common sense tells us cannot be known. Even if such a person has read every theological book ever written, attended every theological seminary, and even if he/she has been awarded any number of Doctorates in the field of theology, yet he/she can know nothing about the unknowable: His credentials may be awesome, but about the unknowable he knows nothing. All his/her labors have been wasted, and all his/her great knowledge is useless in the face of reality. A seminary situation existed in Astronomy before the Nicolaus Copernicus theory, 'De revolutionibus orbium,' was published in 1543. Learned Astronomers had studied all their lives, the Seven Revolving Celestial Spheres of the heavens; these old Astronomers knew how their God controlled the rotation; they had learned much about the beautiful but inaudible celestial music that these revolving Spheres made; etc. But all that great study and

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knowledge was for naught when the truth was finally revealed by science and knowledge. There was no Revolving Celestial Spheres, there was no beautiful inaudible Celestial Music; the learned guesses had ALL been wrong.

There is an old Greek saying which is applicable here: "In the presence of human stupidity, even the gods stand helpless."

The person whom the IRS has here enquired about, Mr. Emmett F. Fields, the present applicant who is applying for this "church" tax-exemption because he has completely escaped from the Christian system of "un-education," and blind guesses, by a concerted study of the known and knowable, world and universe; and what is known about the history of those who claim to know the unknowable. By this lifetime of study Mr. Emmett F. Fields has risen above all superstition.

By this prolonged and intense study Mr. Fields, having escaped those false religious (Christian and other) teachings that have for so long retarded the moral and scientific advance our civilization, has elevated himself, intellectually, until he no longer believes;

that anyone can know the unknowable;

that any person needs to support religious professionals in order to be religious;

that religious professionalists can serve any useful religious purpose.

that any person can need to hire another person to be religious for him or her.

that an honest and sincere person can be sent to a hell regardless of his/her religious opinions -- or the lack thereof;

that an innocent baby will go to hell (or Limbo) if some fool-preacher does not sprinkle water on it;

that any kind and gentle person could be happy in a heaven knowing that there are people suffering in a hell;

that there is a hell;

that there is a heaven;

that there is an after life;

that the grave holds any horrors;

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that saints exist;

that devils exist;

that angels exist;

that gods exist;

that demons exist;

that a thoughtful and intelligent person ever believed in spooks --
great or small;

that an all-powerful god had to allow his son (himself!) to be
murdered by mankind in order to forgive mankind;

that an all-good god would allow evil in the world;

that an intelligent god would want to be worshiped;

that organized religion is not a great fraud;

that religion is not, for some, a form of insanity;

that the believer is not a victim of religion, and the tax-payer,
who must pay for the church tax-exemption, is not a victim of our
Christian deteriorated government;

that a god ever communicated with mankind;

that a god ever had anything to do with a human woman; virgin or
not;

that priests and preachers are mostly honest men;

that Biblical sacrifices ever removed anyone's sins;

that the Bible is a good book;

that the earth is less than ten thousand years old;

that guilt can be forgiven without making restorations to the
victims;

that there can be such a thing as divine forgiveness;

that there is such a thing as sin;

that there is such a thing as a soul;

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that most TV Evangelists are honest;

that the primitive writings of half-civilized savages, thousands of years ago, can be of any real use to us today;

that religion has ever improved morals;

that religious believers are necessarily good people;

that good people are necessarily religious believers;

that any government agency, including the IRS, has any right to enquire into the religious beliefs of American citizens on any pretext;

that the IRS is impartial in its investigation of religious organizations for granting a church tax-exemption;

that there was ever a universal flood;

that a snake ever talked;

that religious institutions should not be held fully responsible for child abuse by their clergy, the same as all other commercial enterprises;

that adolescent religious indoctrination is not child abuse;

that divines are too good to serve as common soldiers in wartime;

that churches are, in any way, above the laws of our land and should not be treated the same as all other commercial enterprises;

that equality before the law is not the essence of justice;

that women are inferior to men;

that church and state are separate in the United States;

that churches do not engage in political activity in the United States;

that Americans have never gone to prison because of their religious beliefs in the United States;

that the United States of America has true religious liberty;

that American citizens should be forced to support the religion racket by granting churches tax-exemption;

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that American courts, and government agencies in America, treat all religious convictions and organizations equally;

that religious education is a good thing;

that religious education is education;

that there can be any thing, or being, "outside" the universe;

that there can be anything, or any "being," that is "supernatural" or "outside" of nature;

that Christianity is not the greatest enemy of Liberty that this nation has ever had;

that a nation can be both Christian and free at the same time;

that people should not read books that religion disapproves of;

that books that question religious teachings are bad;

that books that question, or disprove, the existence of a god are bad;

that worldly knowledge is bad;

that religious education, and religious domination of public education, is not destroying the intellectual superiority of the United States;

that continued deterioration of education because of religion will not turn the United States into a Fundamentalist Christian nation, not unlike the Moslem Fundamentalist nations;

that churches should not be required to open their books for government investigation and taxation;

that religion does not give ignorance control over intelligence;

that Christianity can honestly meet the arguments against it;

that there could be a single minister that would avoid incarceration if the ordinary laws against fraud, deception, extortion and racketeering were applied to organized religion;

that religion does not try to suppress all arguments against superstition;

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that Christianity has not rendered the United States Constitution ineffective, and made a farce of justice in America;

that the Supreme Court decision in FREDERICK WALZ v TAX COMMISSION OF THE CITY OF NEW YORK was not founded upon religious prejudice;

that the gross injustice of the U.S. Supreme Court's decision in FREDERICK WALZ v. TAX COMMISSION OF THE CITY OF NEW YORK (churches have a right to rob non-church members) is not as bad as the Dred Scott case -- Scott v. Sanford 1857 (blacks are not people.);

that every argument that the majority opinion that the Supreme Court gave in the FREDERICK WALZ v. TAX COMMISSION OF THE CITY OF NEW YORK case was not a falsehood, or founded upon false religious information;

that the same religious bigotry that drove dissenters from Europe to America is not now largely in control of America today;

that the United States is not the most religiously backward nation in Western Civilization;

that religious beliefs are too sacred to be questioned;

that ministers believe what they preach;

that slander is not the clergy's greatest weapon;

that there is any significant religious diversity among Christian sects in the United States today;

that the Council of Churches is not a union of organized religious bodies to more effectively control government and better victimize the public;

that peace is possible in a religious obsessed world;

that religion has not always been the enemy of progress;

that religion is not based upon fear;

that knowledge is not the greatest enemy of religion;

that "Scientific Creationism" is anything more than religious fraud and foolishness;

that Scientific Creationism is not attacking the very foundations and credibility of our Nations scientific superiority;

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WHAT HAS BEEN THE MEANS OF THIS GREAT INTELLECTUAL ACHIEVEMENT?

In a gallant attempt to find the truth in what seemed to him a great discrepancy between science and religion -- the known facts and Christianity -- Mr. Emmett F. Fields, in his youth, while serving in the United States Marine Corps, launched upon a dedicated study of science and religion to ascertain, if possible, what is true. This determined study led to the discovery that the most effective facts and arguments against organized religion is generally extremely difficult, or impossible, to find. From the first realization that there is a very effective de-facto censorship in the Christian dominated part of the world Mr. Fields has, from that time to this, made a concerted effort to find and preserve those great works that ascertain the true facts about religion, these noble works are generally called "Freethought."

What constitutes Freethought literature? and what studies has Mr. Fields, the present applicant, made to qualify as an specialist in this field?

Mr. Fields has read, studied, and collected thousands, of historic -- Ancient, Medieval, Modern -- European and American, -- philosophical, social, religious, physiological, etc. works that significantly bear upon religious ideas and actions.

A few of the works, listed at random, that have been studied include:

'THE AGE OF REASON' by Thomas Paine, 1794.

'THE COMPLETE WORKS OF ROBERT G. INGERSOLL' 12 vols. 1901.

'INGERSOLL, A BIOGRAPHICAL APPRECIATION' by Herman E. Kittredge, 1901.

'AN INTIMATE VIEW OF ROBERT G. INGERSOLL' by I. Newton Baker, 1920. Mr. Baker was Mr. Ingersoll's private secretary for fifteen years.

'REASON, THE ONLY ORACLE OF MAN' by Col. Ethan allen, 1785. This was the first Freethought book published in the United States.

'INFIDEL DEATH-BEDS' by G.W. Foote. Revised and updated by A.D. McLaren, 1920?

'THE RELIGIOUS CORRESPONDENCE OF THOMAS JEFFERSON' by Emmett F. Fields, 1986. A collection of Jefferson letters that include significant reference to religion.

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'THE OUTCAST' by Winwood Reade, 1933.

'THE LIFE OF JESUS' by Ernest Renan, 1935.

'WHY I QUIT GOING TO CHURCH' by Rupert Hughes, 1924.

'MEN, WOMEN, AND GODS' by Helen H. Gardener, 1885.

'THE TRUTH ABOUT JESUS -- IS HE A MYTH?' by M.M. Magasarian, 1909.

'IS IT GOD'S WORD' by Joseph Wheless, an examination of the Christian Bible, 1926.

'FORGERY IN CHRISTIANITY' by Joseph Wheless, an examination of how and when the Christian Bible was changed and forged, 1930.

'SIX HISTORIC AMERICANS' An enquiry into the religious beliefs of Thomas Paine, Thomas Jefferson, George Washington, Benjamin Franklin, Abraham Lincoln, and U.S. Grant, by John E. Ramsburg, 1906.

'THE THREE IMPORTERS' Jesus, Mahomet, Moses, author unknown, said to date from 1230.

'DECENCY IN MOTION PICTURES' by Martin Quigley, a Christian book that tells how the Jesuit priest Rev. Daniel A. Lord, S.J., that effectively censored criticism of organized religion -- Christianity, 1937.

'PROFITS OF RELIGION' by Upton Sinclair, 1918.

'IS THE BIBLE WORTH READING?' by Lemuel K. Washburn, 1911.

'THE WORLD'S 16 CRUCIFIED SAVIORS' by Kersey Graves, 1875.

'THE STORY OF RELIGIOUS CONTROVERSY' by ex-priest Joseph McCabe, 1929.

'THE ATHEISM OF ASTRONOMY' by Woolsey Teller, 1938.

Also studied were these PAMPHLETS by Charles Bradlaugh

'HUMANITY'S GAIN FROM UNBELIEF'

'A PLEA FOR ATHEISM'

'WHO WAS JESUS CHRIST'

'DOUBTS IN DIALOGUE:

'CHRISTIAN PRIEST AND UNBELIEVER'

'CHRISTIAN PRIEST AND SKEPTIC ON CHRISTMASTIDE'

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'A THEIST AND ATHEIST'
'A CURATE AND A DOUBTER'
'MAN OF THE WORLD AND A HERETIC'
'A MISSIONARY AND AN ATHEIST'
'A CHRISTIAN LADY AND AN INFIDEL'
'CHRISTIAN MISSIONARY AND SKEPTIC'

And these PAMPHLETS by Charles Watts

'CLAIMS OF CHRISTIANITY EXAMINED'
'WAS CHRIST A POLITICAL AND SOCIAL REFORMER?'
'IS THERE A LIFE BEYOND THE GRAVE?'
'EVOLUTION AND SPECIAL CREATION'
'THE DEATH OF CHRIST'
'WHY DO RIGHT? - A SECULARIST'S ANSWER'
'SECULARISM: ITS RELATION TO THE SOCIAL PROBLEMS'
'CHRISTIANITY AND CIVILIZATION'
'SECULAR MORALITY: WHAT IS IT?'
'THE SECULARIST'S CATECHISM: '
'SECULARISM: ITS RELATION TO THE SOCIAL PROBLEMS'
'BIBLE MORALITY'
'THE EXISTENCE OF GOD; QUESTIONS FOR THEISTS'
'SAINTS OR SINNERS: WHICH?'
'DISCREDITABLE TACTICS OF CHRISTIAN DISPUTANTS'

And some other PAMPHLETS

'PROTESTANT MENACE TO OUR GOVERNMENT' by L.K. Washburn.
'DEITY AND DESIGN' by Chapman Cohen.
'GIORDANO BRUNO' by John J. Kessler.
'RADIO ADDRESS' by Charles Francis Potter.
'VATICAN POLICY IN THE SECOND WORLD WAR' by L.H. Lehmann.

And these 'BIG BLUE BOOKS' published by E. Haldeman-Julius Co.

'IS THEISM A LOGICAL PHILOSOPHY? A debate' Rev. Jenkins/E.H-J.
'CONFESSIONS OF AN ABORTIONIST' by Martin Avery -- 1939.
'A HISTORY OF THE BRITISH SECULAR MOVEMENT'
'JOSEPH McCABE: FIGHTER FOR FREETHOUGHT.'

And these BIG BLUE BOOKS, also by E. Haldeman-Julius Co.
These are by Joseph McCabe:

'THE LIES and FALLACIES of the ENCYCLOPEDIA BRITANNICA.'
'THE COLUMBIA ENCYCLOPEDIA'S CRIME AGAINST THE TRUTH.'
'IS THE POSITION OF ATHEISM GROWING STRONGER?'
'ROME'S SYLLABUS OF CONDEMNED OPINIONS.'
'VICE IN GERMAN MONASTERIES.'

THE BLACK INTERNATIONAL, a set of Big Blue Books
by ex-priest Joseph McCabe
(This was to be a twenty volume set.)

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'THE VATICAN'S LAST CRIME.'
'HOW THE POPE OF PEACE TRADED IN BLOOD.'
'THE POPE HELPS HITLER TO WORLD-POWER.'
'THE VATICAN BURIES INTERNATIONAL LAW.'
'HITLER DUPES THE VATICAN.'
'THE WAR AND PAPAL INTRIGUE.'
'THE PIOUS TRAITORS OF BELGIUM AND FRANCE.'
'THE POPE AND THE ITALIAN JACKAL.'
'ATHEIST RUSSIA SHAKES THE WORLD.'
'FASCIST ROMANISM DEFIES CIVILIZATION.'
'THE TOTALITARIAN CHURCH OF ROME.'
'THE TYRANNY OF THE CLERICAL GESTAPO.'
'ROME PUTS A BLIGHT ON CULTURE.'
'THE CHURCH THE ENEMY OF THE WORKERS.'
'THE CHURCH DEFIES MODERN LIFE.'
'THE HOLY FAITH OF ROMANISTS.'
'HOW THE FAITH IS PROTECTED.'
'THE ARTISTIC STERILITY OF THE CHURCH.'
'THE FRUITS OF ROMANISM.'

NOTE: The last volume of this series, vol. 20, was suppressed by the U.S. Government!

In regard to the above nineteen volumes, please note the above statement that I do not believe "that people should not read books that religion disapproves of;" In regard to the above books by McCabe concerning international intrigue by powerful religious entities, it is a pressing patriotic duty that such books be read, investigated and evaluated.

And these LITTLE BLUE BOOKS, by E. Haldeman-Julius Co.

'61 REASONS FOR DOUBTING THE INSPIRATION OF THE BIBLE' by Robert G. Ingersoll.

'THE MEANING OF ATHEISM' by E. Haldeman-Julius.

'THE NECESSITY OF ATHEISM' by Percy Bysshe Shelley.

'ABSURDITIES OF THE BIBLE' by Clarence Darrow.

'FACING LIFE FEARLESSLY' by Clarence Darrow.

'WHY I BELIEVE IN FAIR TAXATION OF CHURCH PROPERTY' by Joseph McCabe.

Emmett F. Fields has also read and debated the authenticity of the Christian Bible -- (see enclosed pamphlets 1 and 2 of Fields' two day debate; "Is The Bible The Word of God? (ITEM 9-1.)

It may be noted that these works that are listed above are the same as the list of books scanned into computer and listed as available in electronic form. That is because Emmett F. Fields has read and corrected the inevitable mistakes that the scanning of old type-face will produce, therefore these works have all, of necessity, been read and edited by the applicant and this list is only a very small part of the endless Freethought studies that he has pursued.

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In addition to the above, hundreds more can be added to the Freethought studies of the applicant. Some of the more important works studied would include:

'A HISTORY OF THE WARFARE OF SCIENCE WITH THEOLOGY IN CHRISTENDOM' by A.D. White, co-founder of Cornell University, two vols. 1896.

'FOUR HUNDRED YEARS OF FREETHOUGHT' by Samuel P. Putnam, 1894.

'MY DUEL WITH THE VATICAN' by Alfred Loisy, 1924.

'TRAGIC AMERICA' by Theodore Dreiser, 1931.

'FIFTY YEARS OF FREETHOUGHT; Story of the Truth Seeker from 1875' by George E. Macdonald, two vols. 1931.

'THE DEVIL'S PULPIT' by Rev. Robert Taylor, a series of sermons delivered by Taylor in 1827.

'WOMAN, CHURCH & STATE' by Matilda Joslyn Gage, 1893.

'THE CHRIST; A Critical Review and Analysis of the Evidence of His Existence' by John E. Ramsburg, 1909.

'THE EVOLUTION OF THE IDEA OF GOD' by Grant Allen, 1931.

Time and space demand that this list must be ended.

Mr. Emmett F. Fields has delivered a number of public talks on the subject of Atheism, Freethought, American Government, the Christian Bible, etc. So far only one of these talks have been published. Enclosed find "Atheism, An Affirmative View" (ITEM 9-2.) And Mr. Fields hopes to soon publish: "Emmett F. Fields and the IRS; An Enquiry Into Religious Tax Exemptions.

QUESTION 10.

10. If we determine that you are exempt under section 501(c)(3) of the Code, please state if you are willing to be classified, for foundation purposes, as a public charity under sections 509(a)(1) and 170(b)(1)(A)(vi) or under section 509(a)(2). If not, and if you are pursuing classification under sections 509(a)(1) and 170(b)(1)(A)(i), please provide us with your reasons how you meet such classification.

ANSWER TO QUESTION 10.

Point of Wisdom #1 is a religious organization representing the Freethought, Atheism, and Reason in Religious position, and so we are a "church" no less than any religious organization that represents the dubious position of superstition and mythology in

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belief, and so we certainly must be considered a church in EVERY way. Therefore, we deserve, and demands, full recognition as a "church" with all the exemptions, privileges, advantages and benefits that so-called "supernatural" religions have so immorally extracted from our government over the years -- we will accept nothing less. We are applying for the identical status, immunities, privileges and tax-exemptions as the Mormon Church, the Lutheran Church, the Baptist Church, the Roman Church, the Church of Christ, the Jehovah's Witness, and all the other such cults, sects and churches have been granted. In religion the heros must have the same advantages as the villains.

Again we have submitted this misleading question, number ten, (10) to our very qualified tax-consultant. His answer follows:

"10. NO, WE WOULD NOT BE WILLING TO BE CLASSIFIED, FOR FOUNDATION PURPOSES, AS A PUBLIC CHARITY UNDER SECTIONS 509(a)(1) AND 170 (b) (1)(A)(vi) OR UNDER SECTION 509 (a) (2), BECAUSE IT IS OUR CONVICTION THAT WE DO QUALIFY FOR CLASSIFICATION AS A "CHURCH". IT IS OUR UNDERSTANDING THAT THE INTERNAL REVENUE SERVICE MAINTAINS TWO (2) BASIC GUIDELINES IN DETERMINING THAT AN ORGANIZATION MEETS THE RELIGIOUS PURPOSES TEST, WHICH ARE:

"(A) THAT THE PARTICULAR RELIGIOUS BELIEFS OF THE ORGANIZATION ARE TRULY AND SINCERELY HELD, AND (B) THAT THE PRACTICES AND RITUALS ASSOCIATED WITH THE ORGANIZATION'S RELIGIOUS BELIEFS OR CREED ARE NOT ILLEGAL OR CONTRARY TO CLEARLY DEFINED PUBLIC POLICY."


IT IS ALSO OUR UNDERSTANDING THAT WE AND THE INTERNAL REVENUE SERVICE SHOULD CONSIDER THE FOLLOWING POINTS:

"(A) THE ORGANIZATIONS ACTIVITIES IN FURTHERANCE OF ITS BELIEFS MUST BE EXCLUSIVELY RELIGIOUS, AND (B) AN ORGANIZATION WILL NOT QUALIFY FOR EXEMPTION IF IT HAS A SUBSTANTIAL NONEXEMPT PURPOSE OF SERVING THE PRIVATE INTERESTS OF ITS FOUNDER OR THE FOUNDER'S FAMILY."

WE RESPECTFULLY [CONTEND] THAT WE DO QUALIFY UNDER THE ABOVE STATED CRITERIA, AS STATED IN FORM 1023, AND WE RESPECTFULLY REQUEST THAT APPROVAL BE GRANTED TO US AS A "CHURCH".
(end of quote)

Please send us your reply as soon as possible.

Sincerely,


Emmett F. Fields
Director
Point of Wisdom #1.

Internal Revenue Service

Department of the Treasury

Washington, DC 20224

Point of Wisdom #1
514 Eastern Parkway
Louisville, KY 40217

Person to Contact: Mr. Orcino

Telephone Number: (202) 622-8120

Refer Reply to: CP:E:EO:R:3

Date: Feb. 10, 1994

Employer Identification Number: 61-1227435
Key District: Cincinnati

Dear Applicant:

We have considered your application for recognition of exemption under section 501(c)(3) of the Internal Revenue Code

The information submitted indicates that you were formed on May 1, 1992. Article Third of your Articles of Association states that your purposes are "to evangelize, proselytize and expound the religious beliefs of Atheism and Freethought; and to collect, preserve, publish, reproduce, broadcast and distribute, by every modern means, the wealth of elevating and enlightening religious information now in existence, and to research and create new and needed like religious information for the moral and religious elevation of society."

Your application listed Emmett F. Fields as the only member of your governing body as a Director. Mr. Fields also holds the title of Free Scholar. In 1989, Mr. Fields established the Bank of Wisdom (the "BOW"), as a for-profit entity engaged in the electronic publishing business. Mr. Fields advises that BOW has been reorganized with you as your department. BOW, however, did operate the electronic publishing business since 1989 prior to your formation in 1992 as shown by your submission of financial statements on BOW's operation in 1989, 1990 and 1991.

In your operation you will succeed to the business of BOW, now a department in your operation, of gathering and reproducing information and materials on freethought in modern electronic forms. All distribution of materials, however, will be done still under the name of BOW.

You also operate a computer bulletin board service, a database containing files on freethought literature and material which can be accessed and downloaded by users. You also preserve

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literature in microfiche form. A future plan is to produce newsletters or magazines to be included in the bulletin board.

You will not charge, but will solicit "contributions", for your services and activities. You stated that you will ask for a donation of at least a large enough amount to cover the cost of the electronic media, material, postage, etc.

Currently, your funds are mostly contributed by Mr. Fields. Funds are used for expenses related to reproduction of material and literature, and acquisition and maintenance of electronic equipment. In addition, your funds are used for the day to day living expenses of Mr. Fields, such as food, clothing, gasoline, oil, and automobile expenses, including the payment of utilities and other maintenance expenses of Mr. Fields' house.

You requested classification as a church under section 170(b)(1)(A)(i) of the Code. You call yourself an Institution of Religion and distinguish yourself from other religious organizations. You operate your Institution of Religion in the house of Mr. Fields. The house is also used as parsonage of Mr. Field for his job title of Free Scholar.

Section 501(c)(3) of the Code provides exemption to organizations organized and operated exclusively for religious, educational, charitable or other exempt purposes, no part of the net earnings of which inures to the benefit of any private shareholder or individual.

Section 1.501(a)-1(c) of the Income Tax Regulations provides that the words "private shareholder or individual" in section 501 refer to persons having a personal and private interest in the activities of the organization.

Section 1.501(c)(3)-1(c)(1) of the regulations provides that an organization will be regarded as "operated exclusively" for one or more exempt purposes only if it engages primarily in activities which accomplish one or more exempt purposes specified in section 501(c)(3). An organization will not be so regarded if more than an insubstantial part of its activities is not in furtherance of an exempt purpose.

Section 1.501(c)(3)-1(c)(2) of the regulations provides that an organization is not operated exclusively for one or more exempt purposes if its net earnings inure in whole or in part to the benefit of private shareholders or individuals.

Section 1.501(c)(3)-1(d)(1)(ii) of the regulations provides that an organization is not organized and operated exclusively

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for one or more exempt purposes unless it serves a public rather than a private interest. Thus, to meet the requirements of this subdivision, it is necessary for an organization to establish that it is not organized or operated for the benefit of private interests such as designated individuals, the creators, shareholders of the organization or persons controlled, directly or indirectly, by such private interests.

In Better Business Bureau of Washington, D.C., Inc. v. United States, 326 U. S. 279 (1945), the Supreme Court of the United States interpreted the requirement in section 501(c)(3) that an organization be "operated exclusively" by indicating that in order to fall within the claimed exemption, an organization must be devoted to exempt purposes exclusively. This plainly means that the presence of a single non-exempt purpose, if substantial in nature, will destroy the exemption regardless of the number and importance of truly exempt purposes.

In Beth-El Ministries, Inc. v. U.S., 79-2 U.S.T.C., 9412, the court was asked to determine whether the organization is a religious organization exempt under section 501(c)(3) of the Code. Members donated their salaries to the organization which in turn provided the members with living expenses such as food, clothing, shelter and other benefits. The court found that the organization was not operated exclusively for religious purposes because its net earnings inured to the benefit of members, and thus, was not exempt under section 501(c)(3).

In Church of Modern Enlightenment v. Commissioner, T.C. Memo 1988-312 (July 25, 1988), an organization was formed for religious purposes and to operate a church. The organization's sole source of income was contributions received from its principal officer of his full salaries from outside employment. The organization's funds were used primarily for payment of parsonage expenses and contributions. The parsonage expenses were living expenses of the principal officer and the contributions were payments of the officer's withholding taxes on salaries from outside employment. The Tax Court memorandum indicates that the organization is not exempt under section 501(c)(3) of the Code because the organization is not operated exclusively for religious purposes and that its income inures to the benefit of a private individual. See also Good Friendship Temple v. Commissioner, T.C. Memo 1988-313 9 (July 25, 1988).

In New Life Tabernacle v. Commissioner, T.C. Memo 1982-367 (1982), the petitioner is engaged in conducting weekly worship services, prayer services and Bible study. The petitioner's income consists of contributions from members' salaries from employment in secular jobs and income from social security.

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Substantially all of the funds are used for the payment of members' living expenses such as food, clothing, housing, utilities, automobile expenses and weekly allowances. The petitioner was held not to qualify for exemption under section 501(c)(3) of the Code because the petitioner's net income inures to the benefit of private individuals.

Your submissions indicate that substantially all of your income is from contributions from Mr. Fields. Mr. Fields is your sole director and officer, and by virtue of his position has control over your operation. In turn, you direct a substantial part of your income and assets for the payment of living expenses of Mr. Fields. The above indicates not only are you serving the private benefit of a private individual, but your income inures to the benefit of a private individual. Therefore, you are not operated exclusively for one or more exempt purposes pursuant to sections 1.501(c)(3)-1(c)(1), 1.501(c)(3)-1(c)(2) and 1.501(c)(3)-1(d)(1)(ii) of the regulations since you have a substantial non-exempt purpose of operating for the private benefit of your creator. See also Better Business Bureau.

You are indistinguishable from the organizations described in Beth-El Ministries, Inc., Church of Modern Enlightenment, Good Friendship Temple, and New Life Tabernacle court cases found not to qualify for exemption under section 501(c)(3) of the Code.

Accordingly, we rule that you do not qualify for exemption under section 501(c)(3) of the Code.

We have also considered your request for classification as a church under section 170(b)(1)(A)(i) of the Code.

Section 1.511-2(a)(3)(ii) of the regulations provides that the term "church" includes a religious organization if such organization is an integral part of a church, and is engaged in carrying out the functions of a church, whether as a civil law corporation or otherwise. A religious organization shall be considered to be engaged in carrying out the functions of a church if its duties include the ministration of sacerdotal functions and the conduct of religious services.

In Spiritual Outreach Society v. Commissioner, 927 F.2d 335 (8th Cir. 1991), the appellate court determined that the organization is not a church by adopting fourteen criteria as a guide. These criteria or characteristics are: (1) a distinct legal existence; (2) a recognized creed and form of worship; (3) a definite and distinct ecclesiastical government; (4) a formal code of doctrine and discipline; (5) a distinct religious history; (6) a membership not associated with any church or

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denomination; (7) a complete organization of ordained ministers ministering to their congregations; (8) ordained ministers selected after completing prescribed courses of study; (9) a literature of its own; (10) established places of worship; (11) regular congregations; (12) regular religious services; (13) Sunday schools for the religious instruction of the young; and (14) schools for the preparation of its ministers. See also Lutheran Society Services of Minn. v. U.S., 758 F.2d 1283 (8th Cir. 1985), and American Guidance Foundation, Inc. v. U. S., 490 F. Suppl. 304 (D.D.C. 1980).

The court in American Guidance Foundation, Inc., citing Chapman v. Commissioner, 48 T.C. 358, stated that while some of the fourteen characteristics are minor, others, e.g., the existence of an established congregation served by an organized ministry, the provisions of regular religious services and religious education for the young, and the dissemination of a doctrinal code, are of central importance. Further, the court stated that at a minimum, a church includes a body of believers or communicants that assembles regularly in order to worship.

In First Church of in Theo v. Commissioner, T.C.M. 1989-16 (January 10, 1989), the Tax Court upheld the government's position that an organization whose religious purposes were accomplished through the writing, publishing, and distribution of religious literature rather than through the regular assembly of a group of believers to worship together was not a church within the meaning of section 170(b)(1)(A)(i) of the Code. The Court stated that while the sincerity of the organization's religious purposes was unquestionable, it failed to demonstrate the requisite associational activities necessary to support that it was a church.

With respect to your classification as a church, it is our conclusion that the information presently contained in the administrative record fails to establish that you are a church. The information presented indicates that you do not have a definite and distinct ecclesiastical government; a formal code of doctrine and discipline; established places of worship; and regular religious services. You have failed to show that you have in place a system of moral practice directly resulting from an adherence to your beliefs that is designed for members to observe the tenets of your beliefs. In this regard, while we do not question the validity or content of your beliefs, you have not demonstrated that your beliefs occupy a place in the lives of your members parallel to that filled by God in the lives of traditionally religious persons. Additionally, the evidence does not show that you have an established congregation served by an organized ministry, and religious education for the young.

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Rather, the evidence submitted shows that you promote your beliefs primarily through gathering, reproducing and distributing literature.

Therefore, you are not a church within the meaning of section 170(b)(1)(A)(i) of the Code. Additionally, in the event that you qualify for exemption under section 501(c)(3), you should be classified as a private foundation under section 509(a) because you have not demonstrated that YOU will be publicly supported within the meaning of section 170(b)(1)(A)(vi) or 509(a)(1).

Contributions to you are not deductible under section 170 of the Code.

You are required to file federal income tax returns on Form 1120.

You have the right to protest our ruling if you believe that it is incorrect. To protest, you should submit a statement of your views, with a full explanation of your reasoning. This statement must be submitted within 30 days of the date of this letter and must be signed by one of your officers. You also have a right to a conference in this office after your statement is submitted. If you want a conference, you must request it when you file your protest statement. If you are to be represented by someone who is not one of your officers, he/she must file a proper power of attorney and otherwise qualify under our Conference and Practice Requirements.

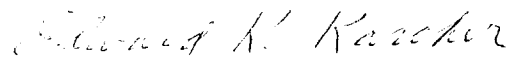
If you do not protest this ruling in a timely manner, it will be considered by the Internal Revenue Service as a failure to exhaust available administrative remedies. Section 7428(b)(2) of the Code provides, in part, that a declaratory judgement or decree under this section shall not be issued in any proceeding unless the Tax Court, the Claims Court, or the District Court of the United States for the District of Columbia determines that the organization involved has exhausted administrative remedies available to it within the Internal Revenue Service.

If we do not hear from you within 30 days, this ruling will become final and copies will be forwarded to your key District Director in Cincinnati, Ohio. Thereafter, if you have any questions about your federal income tax status, including

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questions concerning reporting requirements, please contact your key District Director.

Sincerely,

A handwritten signature in cursive script that reads "Edward K. Karcher".

Edward K. Karcher
Chief, Exempt Organizations
Rulings Branch 3

POINT OF WISDOM #1
514 Eastern Parkway
Louisville, KY 40217
(An Institution of Religion)

February 28, 1994

Internal Revenue Service
Department of the Treasury
Attention, Mr. Orcino
Washington D.C. 20224
Reference: CP:E:EO:R3

Point of Wisdom #1
514 Eastern Parkway
Louisville, KY 40217-1818

Reply to IRS Rejection Letter, Dated FEB. 10, 1994.

My Dear IRS Friends:

I do herein vigorously PROTEST and REJECT the decision of the IRS to deny the Religious Institution Point of Wisdom #1 (POW#1) the equal religious rights, and special privileges, accorded to government established churches and religious institutions. I also object to the misunderstanding of plainly stated information, and especially to the conclusion that this religious organization and activities "are indistinguishable from" the organizations described in Beth-El Ministries, Inc., Church of Modern Enlightenment, Good Friendship Temple, and New Life Tabernacle.

The IRS rejection of the POW#1 application was not only wrong, unfair and unjust, it is an insult to the labor, time, money, devotion and determination that Emmett F. Fields has put into his religious efforts for the advancement of the factual, moral and historically established religious belief of Freethought and Atheism. The IRS's accusation that Emmett F. Fields does, has, will, or might, derive personal monetary or worldly gain from his committed religious activity, that he has so selflessly labored for and is now engaged in, is absolutely slanderous.

To what advantage would it be for POW#1 to request a conference in the Offices of the Holy Inquisition of the IRS? On the issue of Religious Liberty there can be NO compromise. Let us do everything in writing so that it can be submitted to the high court of public opinion; and to the courts of justice in the inevitable appeals that must follow. I am sure that as the IRS Inquisitor reads this reply he/she will agree that no remedies within the IRS are possible; this case MUST go to the Courts.

Now, Dear Friends, let us get down to business. I will go through your Rejection Letter paragraph by paragraph and answer each objection, misunderstanding, slander or accusation as fully, clearly and completely as possible, as I have done in all previous correspondences. Please try to understand what is being said as we are dealing here with religious ideas that are not generally known

and understood. Ignorance of the long established religious concepts of Atheism and Freethought is not to be considered a mark upon the intelligence of the IRS Inquisitor, but is a testimonial to the successful misrepresentation and suppression of religious information and values that differ from the beliefs of currently established "supernatural religions. To defeat that suppression and slander is one of the main purposes of POW#1.

Paragraph one, page 1, of the IRS Rejection Letter reads:

"We have considered your application for recognition of exemption under section 501(c)(3) of the Internal Revenue Code"

Comment: No response is necessary to this statement as we will assume this was done.

Paragraph two, page 1, of the IRS Rejection Letter reads:

"The information submitted indicates that you were formed on May 1, 1992. Article Third of your Articles of Association states that your purposes are "to evangelize, proselytize and expound the religious beliefs of Atheism and Freethought; and to collect, preserve, publish, reproduce, broadcast and distribute, by every modern means, the wealth of elevating and enlightening religious information now in existence, and to research and create new and needed like religious information for the moral and religious elevation of society.""

Comment: Please take note that POW#1 is actively engaged in evangelizing, proselytizing and expounding the religious beliefs of Atheism and Freethought, NOT Christianity, Judaism, Hinduism, etc. This is important to remember throughout this protest of your unjust ruling. The court and legal cases, cited in other parts of the IRS Rejection Letter, is clearly assuming that only the peculiar religious characteristics and practices of government established "supernatural" religions can be used as a manual for all other religious entities, beliefs and organizations. As we are not promoting such doctrines, we fall under neither the court's nor the IRS's narrow description of religion. We are not at all as they are, and our activities and methods are, and must be, entirely different. It is entirely presumptuous of the IRS, or the courts, to DICTATE what is proper religious activity and what is not. Soon the government will be throwing to the lions all who do not fall within the narrow definition of government approved and established religious belief. We will come back to this important point as occasion arises.

Paragraph three, page 1, of the IRS Rejection Letter reads:

"Your application listed Emmett F. Fields as the only member of your governing body as a Director. Mr. Fields also holds the title of Free Scholar. In 1989, Mr. Fields established the Bank of Wisdom (the "BOW"), as a for-profit entity engaged in the electronic publishing business. Mr. Fields advises that BOW has been reorganized with you as your department. BOW, however, did

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operate the electronic publishing business since 1989 prior to your formation in 1992 as shown by your submission of financial statements on BOW's operation in 1989, 1990 and 1991."

Comment: POW#1, at the demand of the IRS, listed another person who signed its papers; but this false IRS statement aside, it is not unusual for an individual to have deep religious convictions and to follow religious information and customs that have not been discovered by the general public. Many thoughtful people throughout history have had, and many people today have, deep personal religious convictions that varies greatly from the religious beliefs accepted by society at large; such has been the case with all the founders of today's religions. And such is the case with Emmett F. Fields, and many, many others who have thought and investigated, and can no longer accept the fables and false claims of commercial religions. Such thoughtful people abhor the bad characteristics that always seem to become a part of established, money hungry, religious creeds. The main work of religions organizations is to prevent thought, investigation and intellectual progress; progress is always seen as HERESY. When Emmett F. Fields established the Bank of Wisdom it was to promote investigation and individuality in religious belief, and at the same time to avoid all the shameful characteristics associated with organized religions. One characteristic of all established religions is tax-fraud. Religions always deviously engrosses themselves into government and then, among other shameful things, has themselves declared tax-exempt. In other forms of criminal activity such standard conduct would be called "modus operandi."

In an effort to disassociate true religion from the taint of false religions, Emmett F. Fields established The Bank of Wisdom as an honest tax-paying entity. But in 1990, when a conspiracy of state and church in Kentucky let organized religion make its 'great leap of greed' by having the Kentucky Constitution changed to their own greedy satisfaction. Mr. Fields began an in depth study of the degree of the religious fraud involved in religious tax exemptions in Kentucky and in the United States. He was appalled at the enormous extent of the crime. It became apparent that Mr. Fields, in his dedicated effort to promote his true religion, was being forced by the Commonwealth of Kentucky to contribute a large proportion of his meager resources to support the rich, commercial, State established, churches -- the same organizations that he was endeavoring to expose. In the year and a half between the shameful destruction of all pretense of restrictions on religious tax exemptions in Kentucky, November 6, 1990, and his application to the IRS for an 'Institution of Religion' (church) tax exemption, Mr. Fields made every attempt to expose and alleviate the religious crimes he discovered. All efforts failed. Therefore, Emmett F. Fields had no choice but to found a religious entity that reflected the enlightened and true religious attitude necessary for real honesty and social progress. Thus on May 1, 1992, POW#1 was created and an application was made to the IRS for a "church" tax exemption. Remember, as has been repeatedly stated in replies to

the IRS, in no way was there ever an attempt to escape paying the proper tax necessary for the operation of our government; Federal, State or local. It has again and again been stated that neither Emmett F. Fields, the Bank of Wisdom, nor POW#1, sought to become another religious parasite upon this Nation or upon local governments; but prejudice has no ears. We have always insisted that, once religious tax exemptions are granted to POW#1 that we would voluntarily demand the right to pay our full and proper tax for the support and operation of the government -- as any true and moral religion would. The stated purpose for seeking a religious tax exempt status was so that we would not be obliged to pay the religious tax -- that part of everyone's taxes that goes into the pockets of organized religion. About one dollar in every four that Americans pay in taxes goes to support organized religion!

As was well shown in the financial statements that the IRS mentions in the above paragraph, no profit was derived (nor was meant to be derived) from the operation and activities of the Bank of Wisdom in 1989, 1990, and 1991. It was then, and it is now, strictly a religious and intellectual endeavor.

Paragraph four, page 1, of the IRS Rejection Letter reads:

"In your operation you will succeed to the business of BOW, now a department in your operation, of gathering and reproducing information and materials on freethought in modern electronic forms. All distribution of materials, however, will be done still under the name of BOW."

Comment: The IRS wording of paragraph four, above, is obviously in error; the words "succeed to" should have been "continue." With this correction, and the exclusion of the unnecessary word "however," in the last sentence, the paragraph becomes reasonably sensible.

Paragraph five, page 1, of the IRS Rejection Letter reads:

"You also operate a computer bulletin board service, a database containing files on freethought literature and material which can be accessed and downloaded by users. You also preserve literature in microfiche form. A future plan is to produce newsletters or magazines to be included in the bulletin board."

Comment: One omission in the above paragraph needs to be corrected: In the IRS statement about the "computer bulletin board service," it is necessary to emphasize that the Louisville Freethought BBS, (502) 635-0204, is a FREE BBS, there is no fee for membership, for participation, nor for downloading files, as is customary with almost all other BBS services. Remember this when we come to that part of the IRS Rejection Letter that accuses Emmett F. Fields of a money motive for his religious activities.

The statement; "You also preserve literature in microfiche form" is about to become a reality. We are in the process of collecting more Freethought material in paper and on microform (in microfilm and microfiche form) in order to microfilm new material

and to preserve Freethought microform material already in existence. Future plans for a magazine or newsletter to be posted on the Freethought BBS, as well as distributed in printed form through the mails, is still in place, but now Court appeals of this unconstitutional IRS religious discrimination will delay it indefinitely.

Paragraph six, page 2, of the IRS Rejection Letter reads:

"You will not charge, but will solicit "contributions", for your services and activities. You stated that you will ask for a donation of at least a large enough amount to cover the cost of the electronic media, material, postage, etc."

Comment: The financial resources of Emmett F. Fields are limited, and while much of POW#1's religious activities, etc. are cheerfully distributed free wherever possible, and the cost thereof gladly absorbed by Mr. Fields, it is certainly necessary that POW#1 receive contributions in order to do the religious work that must be accomplished. As in all projects, religious or profane, the more funds available the greater the progress that can be accomplished.

Paragraph seven, page 2, of the IRS Rejection Letter reads:

"Currently, your funds are mostly contributed by Mr. Fields. Funds are used for expenses related to reproduction of material and literature, and acquisition and maintenance of electronic equipment. In addition, your funds are used for the day to day living expenses of Mr. Fields, such as food, clothing, gasoline, oil, and automobile expenses, including the payment of utilities and other maintenance expenses of Mr. Fields' house."

PROTEST: This paragraph is certainly NOT true, the IRS knows full well that no funds of POW#1, has ever been used for the private living expenses of Mr. Fields. The IRS certainly has available to it the private tax returns of Emmett F. Fields for the years mentioned in their Rejection Letter; see paragraph three, page 1 above, and in each of those years there was a tax return filed for the "for-profit" religious business, Bank of Wisdom, and a separate, PERSONAL, tax return filed for Emmett F. Fields. The tax returns for those years listed the investments of capital made to the Bank of Wisdom by Emmett F. Fields, and these capital investments did not, and could not, include funds "used for the day to day living expenses of Mr. Fields." The tax return filed for POW#1 in 1992 was filed on form 990, as directed by the IRS, and used exactly the same procedure as before, except that the "capital" investments, that was listed in the Bank of Wisdom case was properly filed as "donations" to the Institution of Religion POW#1, and NO personal expenses was listed as religious expenses on that Form other than a reasonable amount claimed for the additional electricity used in the operation of Point of Wisdom #1 electronic equipment, and additional air conditioning needed, (see page 12 of my reply sent to your office July 22, 1993). No "household" expenses have ever been claimed. All this information was available

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to the IRS before the false and slanderous accusations in this paragraph were made.

Paragraph eight, page 2, of the IRS Rejection Letter reads:

"You requested classification as a church under section 170(b)(1)(A)(i) of the Code. You call yourself an Institution of Religion and distinguish yourself from other religious organizations. You operate your Institution of Religion in the house of Mr. Fields. The house is also used as parsonage of Mr. Field for his job title of Free Scholar."

PROTEST: This paragraph is false. POW#1 has never requested classification as a church under your undefined section 170(b)(1)(A)(i) of the Code, and as the IRS code is not explained, we have no idea what it means. POW#1 has applied for an exemption only under Section 501(c)(3). (In tirades of IRS hieroglyphics it is necessary to define the meaning or rule behind these meaningless characters.)

The statement: "You call yourself an Institution of Religion and distinguish yourself from other religious organizations." is totally untrue. Under an Amendment to the Constitution of Kentucky, enacted on November 6, 1990, the word "church," for religious tax exemption purposes, was replaced by the term "Institutions of Religion" to denote all religious bodies, organizations, affiliates, etc. etc. in Kentucky that were thereafter to be tax exempt. Therefore, it was the Commonwealth of Kentucky, and NOT POW#1, that chose the title "Institution of Religion." And so we must use the term "Institution of Religion" NOT to "distinguish" ourselves from other religious organizations in Kentucky, as the IRS falsely claims, but to render ourselves the same as all other tax exempt religious organizations in Kentucky.

If the IRS had bothered to read the materials included in Point of Wisdom #1's original Application to the IRS the IRS would have known the reason that POW#1 is designated as an 'Institution of Religion.' I will reproduce the relevant information to refresh his/her memory:

May 1, 1992

"Internal Revenue Service
EP/EO Division
P.O. Box 3159
Cincinnati, OH 45201
Dear Friends:

"For the purpose of religious tax-exemptions the Constitution of Kentucky has been amended, as of November 6, 1990, and replaces the word "church" with the more proper term "Institution of Religion." It is entirely good and correct that this change of wording was done. The word "church," for an assembly hall for religious purposes, is peculiar to the Christian religion and is discriminatory against all other institutions of religion. Such preference terminology is not in harmony with current Equal Rights and Civil Rights laws and should be corrected and modernized on Federal Forms also.

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Therefore to be in agreement with Kentucky Constitutional law, and current proper usage, all instances of "church" in the enclosed applications is read to mean the more correct and proper "Institution of Religion." This correction does not change the meaning and purpose of the Applications, but eliminates the preferential term that is offensive to Moslems, Jews, Atheists, and all other non-Christian religious beliefs.

Emmett F. Fields,
Director, Point of Wisdom #1"

As will be seen in regard to many of the IRS questions that follow, the narrow, offensive, discriminatory, sectarian religious terminology the IRS uses certainly needs to be corrected and modernized.

The house of Mr. Fields is the headquarters, conference place, Research Library, workshop, BBS station, parsonage, and an important link in Freethought's Underground Railroad of Truth, and many other things for POW#1; a most invigorating environment.

Paragraph nine, page 2, of the IRS Rejection Letter reads:

"Section 501(c)(3) of the Code provides exemption to organizations organized and operated exclusively for religious, educational, charitable or other exempt purposes, no part of the net earnings of which inures to the benefit of any private shareholder or individual."

Comment: I am glad we have got back to the good old 501(c)(3) that POW#1 filed under in the first place. The requirements for Section 501(c)(3), as defined in this paragraph, certainly describes POW#1 perfectly in both the exclusively religious part, and in the "no part of the net earnings" part, therefore there should have been no problem with the government, IRS, recognizing Point of Wisdom as yet another of its unconstitutionally established churches.

Paragraph ten, page 2, of the IRS Rejection Letter reads:

"Section 1.501(a)-1(c) of the Income Tax Regulations provides that the words "private shareholder or individual" in section 501 refer to persons having a personal and private interest in the activities of the organization."

Comment: Thank you for stating the meaning of Section 1.501(a)-1(c), that allows me to respond to the statement. Now if by "persons having a personal and private interest in the activities of the organization." means having a great personal and private interest in the achievement and success of the religious institution, POW#1, Mr. Fields certainly does have a very great personal, non-material, interest in the advance of that religious institution and the great religious ideals it embodies. But if by "persons having a personal and private interest in the activities of the organization." it is meant a quest of personal and private greed, then, as the IRS knows, the paragraph certainly does not characterize Mr. Fields' interest in this distinguished religious organization.

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Paragraph eleven, page 2, of the IRS Rejection Letter reads:

"Section 1.501(c)(3)-1(c)(1) of the regulations provides that an organization will be regarded as "operated exclusively" for one or more exempt purposes only if it engages primarily in activities which accomplish one or more exempt purposes specified in section 501(c)(3). An organization will not be so regarded if more than an insubstantial part of its activities is not in furtherance of an exempt purpose."

Comment: Good; according to the above paragraph POW#1 qualifies on all accounts.

Paragraph twelve, page 2, of the IRS Rejection Letter reads:

Section 1.501(c)(3)-1(c)(2) of the regulations provides that an organization is not operated exclusively for one or more exempt purposes if its net earnings inure in whole or in part to the benefit of private shareholders or individuals.

Comment: Fine! This paragraph certainly does not pertain to Point of Wisdom #1. Again we qualify on all accounts.

Paragraph thirteen, page 2, of the IRS Rejection Letter reads:

Section 1.501(c)(3)-1(d)(1)(ii) of the regulations provides that an organization is not organized and operated exclusively for one or more exempt purposes unless it serves a public rather than a private interest. Thus, to meet the requirements of this subdivision, it is necessary for an organization to establish that it is not organized or operated for the benefit of private interests such as designated individuals, the creators, shareholders of the organization or persons controlled, directly or indirectly, by such private interests."

Comment: POW#1 has certainly established that it is not organized or operated for the benefit of private interests, as was amply shown in its 990 tax return, and in its several replies to IRS inquires, and so, again, we certainly do qualify under this paragraph also.

Paragraph fourteen, page 3, of the IRS Rejection Letter reads:

"In Better Business Bureau of Washington, D.C., Inc. v. United States, 326 U. S. 279 (1945), the Supreme Court of the United States interpreted the requirement in section 501(c)(3) that an organization be "operated exclusively" by indicating that in order to fall within the claimed exemption, an organization must be devoted to exempt purposes exclusively. This plainly means that the presence of a single non-exempt purpose, if substantial in nature, will destroy the exemption regardless of the number and importance of truly exempt purposes."

Comment: Although the case in this paragraph is not related to religion, yet it certainly seems a reasonable restriction for all tax exempt organizations. And as POW#1 is certainly devoted to one

exempt purposes exclusively, religion, and does not have "a single non-exempt purpose" there is no reason why Point of Wisdom #1 does not fully qualify.

Paragraph fifteen, page 3, of the IRS Rejection Letter reads:

"In Beth-El Ministries, Inc. v. U.S., 79-2 U.S.T.C., 9412, the court was asked to determine whether the organization is a religious organization exempt under section 501(c)(3) of the Code. Members donated their salaries to the organization which in turn provided the members with living expenses such as food, clothing, shelter and other benefits. The court found that the organization was not operated exclusively for religious purposes because its net earnings inured to the benefit of members, and thus, was not exempt under section 501(c)(3)."

Comment: If all tax exempt religious organizations, such as religious communes, monasteries, nunneries, etc. etc. etc., are prevented from using tax exempt funds to "provided the members with living expenses such as food, clothing, shelter and other benefits" then this court ruling is just -- Equality under the law is the essence of justice. But if there is the presence of a single incident where a tax exempt religion is allowed to use tax exempt funds to "provided the members with living expenses such as food, clothing, shelter and other benefits" then the IRS was in error for denying the equal benefits to the above religious organization, and the court erred in upholding this IRS religious discrimination.

In the case of POW#1, as was explained above, in refuting the false IRS assertion that the Founder and Director of POW#1 derives personal materialistic benefits from his religious labors, (see answer to paragraph seven, page 2 above) the above case can have NO relevance at all to POW#1.

Paragraph sixteen, page 3, of the IRS Rejection Letter reads:

In Church of Modern Enlightenment v. Commissioner, T.C. Memo 1988-312 (July 25, 1988), an organization was formed for religious purposes and to operate a church. The organization's sole source of income was contributions received from its principal officer of his full salaries from outside employment. The organization's funds were used primarily for payment of parsonage expenses and contributions. The parsonage expenses were living expenses of the principal officer and the contributions were payments of the officer's withholding taxes on salaries from outside employment. The Tax Court memorandum indicates that the organization is not exempt under section 501(c)(3) of the Code because the organization is not operated exclusively for religious purposes and that its income inures to the benefit of a private individual. See also Good Friendship Temple v. Commissioner, T.C. Memo 1988-313 9 (July 25, 1988).

Comment: This example seems almost identical to the one above and the comment in reply to it is essentially the same, except that if there is tax exemptions for the parsonage of other government

established churches there can be no reason why this religious organization should have been rejected by the IRS, and that religious discrimination upheld by a court.

As there is no private materialistic gain for any individual in the operation of POW#1 the above cited case can have no bearing upon the merits of this POW#1 case.

Paragraph seventeen, page 3, of the IRS Rejection Letter reads:

"In New Life Tabernacle v. Commissioner, T.C. Memo 1982-367 (1982), the petitioner is engaged in conducting weekly worship services, prayer services and Bible study. The petitioner's income consists of contributions from members' salaries from employment in secular jobs and income from social security. Substantially all of the funds are used for the payment of members' living expenses such as food, clothing, housing, utilities, automobile expenses and weekly allowances. The petitioner was held not to qualify for exemption under section 501(c)(3) of the Code because the petitioner's net income inures to the benefit of private individuals."

Comment: It is obvious, from the several court cases above cited, that there are some courageous persons who have attempted to circumvent the government's immoral and unconstitutional religious tax by inventing churches and attempting to receive 'equal justice under the law' with the other government established churches. That they have not been granted the same benefits under the same conditions certainly speaks badly of the IRS and the American courts. If the U.S. government had abided by the Constitution and refused to establish churches, and grant to those established churches special privileges, there would never have been this immoral and biased religious entanglement and discrimination. All businesses would be required to pay their rightful and proper taxes whether they sold computers, cars, superstition, ham & eggs, tax filing service, etc. However, as stated above in paragraph three, page 1, Religion always deviously engrosses itself into government and uses that infiltration to destroy the rights and liberties of honest people, and to feast itself upon the treasury of the government. There is a great similarity between cancer in a human body and organized religion in a society.

In the case in this paragraph the defendant, New Life Tabernacle, engaged in the same activity that the "respectable" churches engage in, and yet was denied a tax status equal to theirs. To claim that these defendants engaged in a religious activity simply to escape paying their just share of the taxes and so a denial of tax exempt status was justified, is to assume that that is not the case with the so called respectable churches also. The case of POW#1 is entirely different, our purpose is to treat the cancer, cure the patient, save the Nation and elevate society religiously and intellectually. So, again, the case in the above paragraph is NOT relevant to POW#1, there being no similarities at all.

Paragraph eighteen, page 4, of the IRS Rejection Letter reads:

Your submissions indicate that substantially all of your income is from contributions from Mr. Fields. Mr. Fields is your sole director and officer, and by virtue of his position has control over your operation. In turn, you direct a substantial part of your income and assets for the payment of living expenses of Mr. Fields. The above indicates not only are you serving the private benefit of a private individual, but your income inures to the benefit of a private individual. Therefore, you are not operated exclusively for one or more exempt purposes pursuant to sections 1.501(c)(3)-1(c)(1), 1.501(c)(3)-1(c)(2) and 1.501(c)(3)-1(d)(1)(ii) of the regulations since you have a substantial non-exempt purpose of operating for the private benefit of your creator. See also Better Business Bureau.

PROTEST: Not only has no part of the income or/and assets of POW#1 now, or ever been, used "for the payment of living expenses of Mr. Fields." Mr Fields has denied himself almost all the common luxuries, and some of the usual necessities, of our society for the needed and necessary religious work that POW#1 is engaged in. Everything that can be made do, or done without, has been sacrificed toward his work of Religious Enlightenment.

When this Nation was founded, and the Constitution ratified, it was thought that State and church would be forever separate; thought that never again could a government official, in his Official capacity as a Religious Inquisitor, would ever again be allowed to question the orthodoxy, or religious belief, of a citizen, and to snare with ignorant contempt at the thought that any moral person could believe different from the prescribed, divine truth, unless he had some selfish, devious, depraved and treacherous motive. Such an Office was contemptible to those who Founded this Nation, and such an Office has been the scorn of every American throughout our history. That such a disgusting Office of Religious Inquisition now exists under the guise of the IRS is loathsome to American Ideals. That aberration upon American Liberty must be removed from our Government and Religious Liberty reestablished.

The IRS statements in this paragraph is a blatant falsehood, and contrary to facts known to the IRS from information submitted, and from tax returns previously filed. NO PART, SUBSTANTIAL OR LITTLE, OF POW#1 FUNDS HAS EVER BEEN USED FOR THE PRIVATE BENEFIT, OR LIVING EXPENSES, OF ITS DIRECTOR, EMMETT F. FIELDS nor for the PRIVATE interest of ANY individual. POW#1 IS OPERATED FOR ONE EXEMPT PURPOSE ONLY -- RELIGIOUS ENLIGHTENMENT. I DO HEREBY PROTEST AND CHALLENGE, IN EVERY WAY, THE UNJUSTIFIED ACCUSATIONS OF THE IRS IN THIS PARAGRAPH. My purpose in Court will NOT be to defend my religious beliefs, or the Religious Institution founded to promote those religious belief, but to have removed from our Government the blight of an American Office of Religious Inquisition.

Paragraph nineteen, page 4, of the IRS Rejection Letter reads:

You are indistinguishable from the organizations described in

Beth-El Ministries, Inc., Church of Modern Enlightenment, Good Friendship Temple, and New Life Tabernacle court cases found not to qualify for exemption under section 501(c)(3) of the Code.

PROTEST: IF the religious entities named above were actually formed for unlawful or insincere purposes then this paragraph is a false, vicious and slanderous libel. I DO HEREBY PROTEST, IN EVERY WAY, THE UNJUSTIFIED CONCLUSIONS OF THE IRS IN THIS PARAGRAPH. AND I CHALLENGE THE RIGHT, UNDER THE CONSTITUTION OF THE UNITED STATES, FOR THE INTERNAL REVENUE SERVICE TO PRETEND TO HAVE THE AUTHORITY TO INQUIRE INTO THE RELIGIOUS BELIEFS AND ACTIVITIES OF AMERICAN CITIZENS, AND TO ASSUME TO DECIDE WHAT RELIGIOUS BELIEFS SHALL BE APPROVED AND RECEIVE SPECIAL GOVERNMENT FAVORS, AND WHAT RELIGIOUS BELIEFS WILL BE SLANDERED AND REFUSED. THAT IS AN ESTABLISHMENT OF RELIGION AND COMPLETELY CONTRARY TO EVERY CONCEPT OF JUSTICE AND RELIGIOUS LIBERTY.

Paragraph twenty, page 4, of the IRS Rejection Letter reads:

Accordingly, we rule that you do not qualify for exemption under section 501(c)(3) of the Code.

Comment: I DO HEREBY CHALLENGE THE PRETENDED RIGHT OF THE IRS TO RULE AS TO THE QUALIFICATIONS OF ANY RELIGIOUS BELIEF OR INSTITUTION OF RELIGION IN THE UNITED STATES. The IRS is assuming powers expressly denied to the Government of the United States by the Constitution, and specifically condemned by the United States Supreme Court in several cases, for example see: Everson v. Board of Education, 330 U.S. 1, 67 S.Ct. 504.

"Neither a state nor the Federal Government can set up a church. Neither can pass laws which aid one religion, aid all religions, or prefer one religion over another. Neither can force or influence a person to go to or to remain away from church against his will or force him to profess a belief or disbelief in any religion. No person can be punished for entertaining or professing religious beliefs or disbeliefs, for church attendance or nonattendance. No tax in any amount, large or small, can be levied to support any religious activities or institutions, whatever they may be called, or whatever form they may adopt to teach or practice religion..."
(Underlining added)

Paragraph twenty-one, page 4, of the IRS Rejection Letter reads:

We have also considered your request for classification as a church under section 170 (b) (1) (A) (i) of the Code.

Comment: Unnecessary.

Paragraph twenty-two, page 4, of the IRS Rejection Letter reads:

Section 1.511-2(a)(3)(ii) of the regulations provides that the term "church" includes a religious organization if such organization is an integral part of a church, and is engaged in carrying out the functions of a church, whether as a civil law

corporation or otherwise. A religious organization shall be considered to be engaged in carrying out the functions of a church if its duties include the ministration of sacerdotal functions and the conduct of religious services.

PROTEST: We now come to that part of IRS rules that are clearly written in favor of CERTAIN religious institutions. Although POW#1 is fully qualified for a tax exemption under IRS section 501(c)(3), church, it is essential to expose the bias government policy of demanding adherence to religious behavior peculiar only to certain religious beliefs and institutions, and then claiming that any religious beliefs and activities that differs from that narrow definition cannot be called a religion. That is pure dishonesty. I will also refer IRS to the May 1, 1992 letter that is reproduced above. In that letter we point out that Government Forms should be modernized to eliminate religious discrimination in their language; the above paragraph being a brazen case in point. The word "church" seems to dominate this paragraph, let us see what the dictionary definition of church is:

World Book Encyclopedia Dictionary, 1963, p. 351, describes church thus:

"1. a building for public Christian worship or religious services: "I like the silent church before the service begins, better than any preaching" (Ralph Waldo Emerson). 2. public Christian worship or religious service in a church: He is never late for church. 3. all Christian; the whole body of believers in Christ collectively: ... 4. a. a group of Christians with the same belief... b. that portion of the whole body of believers in Christ... 5. a locally organized unit of a group of Christians for religious services... 6. Also; Church. the organization of a church; ecclesiastical authority or power as embodied in the clergy... 7. the profession of a clergyman... 8. a. any religious body other than Christian; a non-Christian creed or congregation: the Jewish church. b. a building for public worship... 9. any building, group, or organization like a church. ... (need I go on?) (underlining added)

Other than definition nine, which certainly is not secular, the IRS, terminology "an integral part of a church" is blatant prejudice.

Other discriminatory language is: "A religious organization shall be considered to be engaged in carrying out the functions of a church if its duties include the ministration of sacerdotal functions and the conduct of religious services."

What is the definition of sacerdotal from the above paragraph? World Book Encyclopedia Dictionary, 1963, p. 1704 describes sacerdotal thus:

"sacerdotal = adj. 1. of priests or the priesthood; priestly. 2. of, based on, or having to do with the doctrine that the priesthood is invested by ordination with supernatural powers." (underlining added)

Isn't superstition funny? "supernatural powers;" isn't the IRS prejudiced? "sacerdotal functions."

The blatant IRS religious prejudice, shown in this paragraph, was well demonstrated in action by the unjustified rejection of POW#1's 501(c)(3) Application.

Paragraph twenty-three, page 4, of the IRS Rejection Letter reads:
In Spiritual Outreach Society v. Commissioner, 927 F.2d 335 (8th Cir. 1991), the appellate court determined that the organization is not a church by adopting fourteen criteria as a guide. These criteria or characteristics are: (1) a distinct legal existence; (2) a recognized creed and form of worship; (3) a definite and distinct ecclesiastical government; (4) a formal code of doctrine and discipline; (5) a distinct religious history; (6) a membership not associated with any church or denomination; (7) a complete organization of ordained ministers ministering to their congregations; (8) ordained ministers selected after completing prescribed courses of study; (9) a literature of its own; (10) established places of worship; (11) regular congregations; (12) regular religious services; (13) Sunday schools for the religious instruction of the young; and (14) schools for the preparation of its ministers. See also Lutheran Society Services of Minn. v. U.S., 758 F.2d 1283 (8th Cir. 1985), and American Guidance Foundation, Inc. v. U. S., 490 F. Suppl. 304 (D.D.C. 1980).

PROTEST: The above court decision certainly proves that the United States does indeed establish only certain "orthodox" religious organizations. The above fourteen "criteria" for a church seems to satisfy all the usually accepted foolery for such institutions, but yet the court and the IRS has discriminated even against that copy-cat religious institution. The court does not have the right to decide what is religion any more than the IRS does. The only possibly acceptable criteria for establishing a church or religion for tax exemptions and other government subsidies would be: "If it says it is a church, it is a church:" The Government cannot question the validity of the religion practiced, nor the reason behind the formation of a church.

POW#1 makes no pretenses or false claims in order to be acceptable to the IRS. POW#1 is an Institution of Religion, equal, in every way, to a church, and equal, in the eyes of the U.S. Constitution, to every other church, or Institution of Religion, in America. The U.S. Government has NOT the right to establish a religion, and therefore the IRS has NOT the authority to establish a religion, nor to deny any church or Institution of Religion the equal rights and privileges granted to every other church or Institution of Religion in America. The IRS not having the authority to establish a religion, the courts have no Constitutional right to uphold the IRS in its religious establishments and discriminations.

Paragraph twenty-four, page 5, of the IRS Rejection Letter reads:

The court in American Guidance Foundation, Inc., citing Chapman v. Commissioner, 48 T.C. 358, stated that while some of the fourteen characteristics are minor, others, e.g., the existence of an established congregation served by an organized ministry, the provisions of regular religious services and religious education for the young, and the dissemination of a doctrinal code, are of central importance. Further, the court stated that at a minimum, a church includes a body of believers or communicants that assembles regularly in order to worship.

Comment: Again and again, over the last twenty-two months, the IRS has ask about "WORSHIP," and each time Point of Wisdom has answered:

"All "worship," of what ever thing or idea, is degrading and destructive to the individual. Worship deadens the mind and destroys all hope of progress."

So the court here finds that false dogma and doctrine is necessary to be a Government established religion. I have deep contempt for such an un-American court. It is useless for any court to define what a church is and what a church is not, it is none of the courts' business to enquire into the religious beliefs of Americans, any more than it can be the business of the IRS to pretend to establish a church or religion. All rules for the establishment of a church, or religious entity, are unconstitutional and legally void. One fact every American must remember: When religion corrupts a society, it corrupts it absolutely. I do not know of one single case of a Jewish life being saved by an appeal to the Nazi courts.

Paragraph twenty-five, page 5, of the IRS Rejection Letter reads:

In First Church of in Theo v. Commissioner, T.C.M. 1989-16 (January 10, 1989), the Tax Court upheld the government's position that an organization whose religious purposes were accomplished through the writing, publishing, and distribution of religious literature rather than through the regular assembly of a group of believers to worship together was not a church within the meaning of section 170 (b) (1) (A) (i) of the Code. The Court stated that while the sincerity of the organization's religious purposes was unquestionable, it failed to demonstrate the requisite associational activities necessary to support that it was a church.

Comment: Again we find an American court attempting to dictate religious practice, and improperly requiring "proper" dogma and doctrine to be an acceptable established religion in America: A task NO American court can have the authority to do. Both the IRS, and the courts they appeal to, has exceeded any authority they can possibly have under the Constitution of the United States; the IRS has installed an Office of Religious Inquisition to determine who's religious beliefs shall be established and thus receive special Government favors, and the courts have sought to sanction that crime against Religious Liberty by presuming to dictate the narrow

religious practice to be demanded by the IRS. Such religious meddling, inquiries, limitations, definitions, demands, etc., etc., is an establishment of religion, it proposes to restrict all progress in religious thought and practice. This unconstitutional establishment is also dishonest in that it does not honestly name the established religion -- it defines, in all but name, the Christian religion.

Paragraph twenty-six, page 5, of the IRS Rejection Letter reads:

With respect to your classification as a church, it is our conclusion that the information presently contained in the administrative record fails to establish that you are a church. The information presented indicates that you do not have a definite and distinct ecclesiastical government; a formal code of doctrine and discipline; established places of worship; and regular religious services. You have failed to show that you have in place a system of moral practice directly resulting from an adherence to your beliefs that is designed for members to observe the tenets of your beliefs. In this regard, while we do not question the validity or content of your beliefs, you have not demonstrated that your beliefs occupy a place in the lives of your members parallel to that filled by God in the lives of traditionally religious persons. Additionally, the evidence does not show that you have an established congregation served by an organized ministry, and religious education for the young. Rather, the evidence submitted shows that you promote your beliefs primarily through gathering, reproducing and distributing literature.

PROTEST: Again we encounter the dead hand of religious prejudice in IRS wording: "you have not demonstrated that your beliefs occupy a place in the lives of your members parallel to that filled by God in the lives of traditionally religious persons." Let me quote from the reply to Paragraph two, page 2 above, "Please take note that Point of Wisdom #1 is actively engaged in evangelizing, proselytizing and expounding the religious beliefs of Atheism and Freethought, NOT Christianity, Judaism, Hinduism, etc. This is important to remember throughout this protest of your unjust ruling." Under the Constitution we do not have to "demonstrate" anything to the government about our religious beliefs and practices. But there are millions of people in America that will put this bigoted IRS statement to the lie. In court we will produce many folks, and much literature, to demonstrate that people are leading, and have led, happy and fulfilling lives with neither superstition nor delusions.

History does prove, however, that people cannot lead happy and fulfilled lives without Liberty. LIBERTY; Religious Liberty, and Intellectual Liberty, is what the IRS, and the unjust courts, are immorally and unconstitutionally denying to the American people, and I deny that the IRS can possibly have the right to do such a treacherous and treasonous thing.

Point of Wisdom #1
61-1227435

Paragraph twenty-seven, page 6, of the IRS Rejection Letter reads:

Therefore, you are not a church within the meaning of section 170(b)(1)(A)(i) of the Code. Additionally, in the event that you qualify for exemption under section 501(c)(3), you should be classified as a private foundation under section 509(a) because you have not demonstrated that YOU will be publicly supported within the meaning of section 170(b)(1)(A)(vi) or 509(a)(1).

PROTEST: Again the IRS presumes to judge what a religion is, and is not, under the Constitution, which the IRS has not the authority to do. POW#1 does not qualify as a private foundation under section 509(a) because POW#1 is A RELIGIOUS INSTITUTION, and not a private foundation under any meaning the IRS chooses to apply. Being a religion POW#1 shall conduct itself as an Institution of Religion (church) as defined under the Constitution of Kentucky, and will demand that the IRS inform the Commonwealth of Kentucky that POW#1 is a proper Institution of Religion (church) under the Constitution of Kentucky.

This biopsy of the IRS finds a deep festering cancer of narrow religious bigotry that must be removed or we have not advanced one notch in religious Liberty since the Dark Ages of Christian domination.

Paragraph twenty-eight, page 6, of the IRS Rejection Letter reads:

Contributions to you are not deductible under section 170 of the Code.

PROTEST: BEING A RELIGIOUS ORGANIZATION, EQUAL TO EVERY OTHER RELIGIOUS ORGANIZATION, WE REFUSE TO ABIDE BY THIS RULING OF THE IRS OFFICE OF HOLY INQUISITION. No United States Government agency has, or can have, the right to maintain an Office of Religious Inquisition with the power to establish or deny any religion or church. The Government cannot force one religion to support another religion by requiring one religion to pay additional taxes to make up for the taxes not paid by another religion. Nor can the United States Government discriminate against one religion and favor another by declaring that contributions to one religion IS tax deductible, but that contributions to another religion is NOT tax deductible. Therefore, all contributions to the Institution of Religion, Point of Wisdom #1, will be deducted the same as if it were one of the Government's unconstitutionally established churches.

Paragraph twenty-nine, page 6, of the IRS Rejection Letter reads:

You are required to file federal income tax returns on Form 1120.

PROTEST: We emphatically refuse to abide by this UNCONSTITUTIONAL order. The IRS order in this paragraph steps beyond the authority of the Government of the United States and must be ignored. WE ARE A RELIGION, and the government does not have the right to say we are not; nor can the government even address the question as to

whether we are a religion or not. As a religion we have every right the government grants to any Government established church or religion. If we were to file Form 1120, as directed, it would indicate that we admit that the Government has the right to establish religion, or to deny the free exercise thereof, WE DO NOT CONCEDE SUCH A POINT. Neither the Government, nor any branch of the Government, nor any agency of those branches, including the Internal Revenue Service, can have the right to establish a religion nor to deny the free exercise thereof.

No office, such as the IRS has here set up, to enquire into the religious beliefs and practices of the American people, can have any right to exist under the Constitution of the United States. To admit that the government can choose one church, or certain churches, or one religion, or several religions, possessing certain characteristics, to receive special Government favors, while denying equal treatment to another religion or church, is to admit that we have NO religious liberty. The Government cannot say this religion will receive tax-exemption, and that religion will pay additional taxes to make up for the loss. The government cannot say that this religious believer will be excused from the dangers of military service, and that that religious believer will be burned at the stake.

Nor can the Government discriminate between like things and declare that one is religion and the other is not. If one hospital is tax exempt as religion, then all hospitals must be tax exempt as religion; If one salvage store is exempt as religion, all Salvage stores must be exempt as religion; If a building called a church has a gymnasium, and that gymnasium is tax exempt as religion, all gymnasiums must be exempt as religion; etc. etc.

The oldest and most repulsive form of discrimination is in denying an obvious reality; as in denying that a person is a person, or in denying that a religion is a religion, etc. Need I point out the Dred Scott Case, (Scott v Sandford, 1857.) where the Supreme Court declared that Blacks were not people and therefore could be denied their human rights? -- A decision more to be expected from the lowest KKK mentality than from the Hallowed Halls of our Nations highest Court. If we allow the government to declare that some people are not people; that some religions are not religions; that some newspaper presses are not presses, and have no right to publish, etc. etc., all our precious Liberties are gone.

I emphatically refuse to allow the IRS, or any other Government agency to deny me my religious Liberty by declaring that my religious beliefs, and the organizations that embodies those religious beliefs, are not religion in order that my religion, and those religious organizations that embody my religious beliefs, can be discriminated against.

Therefore, when I file my personal tax I will deduct as religions contributions all money I have donated to the religious institution, POW#1, during 1993, because it IS a religious institution and must be treated the same as every other religious institution in America, government established or not -- and I DENY that the Government or the IRS has, or can have, the right to say that my religion is not a religion.

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In "The Department of the Treasury, Internal Revenue Service, Instructions for Form 1023 (Revised September 1990) Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code," instruction number two reads:

"2. Organizations that are not required to file Form 1023 -- The following organizations will be considered tax exempt under section 501(c)(3) even if they do not file Form 1023: (a) Churches, their integrated auxiliaries, and conventions or associations of churches, or (b) Any organization which is not a private foundation (as defined in section 509(a) and the gross receipts of which in each taxable year are normally not more than \$5,000.

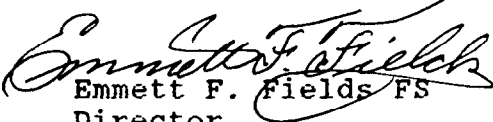
Even if these organizations are not required to file Form 1023 to be tax exempt, they may wish to file Form 1023 and receive a determination letter of IRS recognition of their section 501(c)(3) status in order to obtain certain incidental benefits such as; public recognition of their tax-exempt status; exemption from certain state taxes; advanced assurance to donors of deductibility of contributions; exemption from certain excise taxes; non-profit mailing privileges, etc." (Underlining added for emphases.)

BEING A RELIGIOUS ORGANIZATION we are not required to file Form 1023 in order to be tax exempt, as is plainly stated in the above IRS instructions quoted. Therefore, our tax exempt status is already established. And just as other unconstitutionally IRS established religious institutions are not required to file a tax form, BOW#1 will file no tax form.

BEING A RELIGIOUS ORGANIZATION we demand that the IRS send us the above mentioned "determination letter," offered to the unconstitutionally established religious institutions, that will enable us "to obtain certain incidental benefits such as; public recognition of their tax-exempt status; exemption from certain state taxes; advanced assurance to donors of deductibility of contributions; exemption from certain excise taxes; non-profit mailing privileges, etc." POW#1 refuses to be penalized, in any way, for not being a Government established church when the government has, and can have, NO AUTHORITY to establish, discriminate, differentiate, penalize, subsidize, prefer, reject, persecute, or oppress one religion, all religions, or prefer one religion above another religion.

Hier steh' Ich Ich kann nicht anders.

Luther.


Emmett F. Fields FS
Director
Point of Wisdom #1.

Copies to:

The World.

Internal Revenue Service

Department of the Treasury

Point of Wisdom #1
514 Eastern Parkway
Louisville, KY 40217

Washington, DC 20224

Person to Contact: Mr. Orcino

Telephone Number: (202) 622-7981

Refer Reply to: CP:E:EO:R:3

Date: October 14, 1994

Employer Identification Number: 61-1227435
Key District: Cincinnati

Dear Applicant:

This is in further reference to your application for recognition of exemption under section 501(c)(3) of the Internal Revenue Code

In a conference held on August 23, 1994, it was agreed upon that you will provide us, within 30 days, with additional information and arguments in connection with our evaluation of your qualification for exemption under section 501(c)(3) of the Code. These will include, but not be limited to the following: your satisfying the church criteria as established and followed by the courts; if applicable, reasons why such criteria should not apply, and in such case, a full description of your church criteria; evidences supporting no inurement of income; evidences supporting no serving of private benefits of the principal officer of the organization and other private individuals, including the record keeping of funds and other accounts; and such other information you may wish to provide to support your claim for exemption under section 501(c)(3).

To date, we have not received any information. We will defer action on your application for another 15 days from the date of this letter to enable you to submit the information. You will expedite our receipt of your letter if you send it to the following address:

INTERNAL REVENUE SERVICE
1111 Constitution Avenue, N.W.
Washington, D.C. 20224
Attn: CP:E:EO:R:3, Room 6137.

If we do not hear from you within that time, we will assume that you do not want us to consider the matter any further and

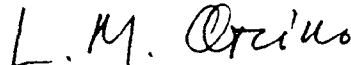
Point of Wisdom #1

will close your case. Our adverse ruling dated February 10, 1994 will remain in effect. If you want the case reopened at a later time, you must pay a user fee.

In the event that we close your case, we will notify the appropriate State officials, as required by section 6104(c) of the Code, that based on the information we have, we are unable to recognize you as an organization of the type described in section 501(c)(3).

If you do not provide the requested information in a timely manner, it will be considered by the Service as a failure to take all reasonable steps to secure the ruling you requested. Under section 7428(b)(2) of the Code, your failure to take all reasonable steps to secure the ruling requested in a timely manner may be considered as a failure to exhaust the administrative remedies available to you within the Service, and thus may preclude the issuance of a declaratory judgment in this matter under the judicial proceedings of section 7428.

Sincerely,



L. M. Orcino
Tax Law Specialist
Exempt Organizations
Rulings Branch 3

POINT OF WISDOM #1
(An Institution of Religion)
514 Eastern Parkway
Louisville, KY 40217-1818

October 24, 1994

Internal Revenue Service
Department of the Treasury
Washington , DC 20224

Contact person, Mr. Orcino
Refer to: CP:E:EO:R:3

My Dear Friends at IRS,

I was most disappointed that there was such a misunderstanding concerning the letter that you promised to send. In our meeting held in the Internal Revenue offices in Washington, D.C., on August 24, 1994, at ten a.m. (not on August 23, 1994 as your letter of October 14th mistakenly states.) I was told that I would receive a letter mentioning our meeting, and certain things that was needed for completing the case. The letter was required, you said, because all things must be in writing to be legal. You said that once the letter was received that I would have thirty days to respond -- It was even suggested that more time could be had if necessary.

Gentlemen, I waited in vain for your letter, at last on October 11, 1994, I called Mr. John Monahan, who was in the August 24th meeting, and ask why I had not received the promised letter. Mr. Monahan enquired about the letter and said that it would be sent in a day or two. The letter dated October 14, arrived on October 19, 1994, and stated that I would have, not thirty days as stated in the meeting, but fifteen from date of the letter.


At the conclusion of the August 24th meeting Mr. Monahan said that he was convinced that I was sincere in my religious beliefs and activities. I asked if he would so state that in his official report of the meeting, and he said that he would. I trust that I will not be disappointed in that promise.

In our telephone conversation October 11th, Mr. Monahan informed me that a "church tax exemption" for our Point of Wisdom #1 would be an "uphill battle." I expected that it would be.

Religious Liberty was not easily won the first time, by the American Revolution and the great work of our Nations Founding Fathers. I expect that to win our Religious Liberty back, now that we have lost it, will be no less a struggle, but it is a patriotic religious struggle in the best tradition of this Nation, and it must be made. America must again become the Land of the Free.

I apologize for the brevity and unpolished state of this report; if I had the thirty days as promised (instead of less than ten), this report could have been polished and of a proper length.

Yours, in quest of Religious Liberty,


Emmett F. Fields

Point of Wisdom #1
Contact person: Mr. Orcino
Refer to: CP:E:EO:R:3

SIX EVILS WE PROTEST:

PROTEST 1. AN ESTABLISHMENT OF RELIGION.

First, and always, we protest the immoral and unconstitutional Government establishment of religion in America. The Government of the United States has illegally set itself up in the business of establishing certain religions entities and beliefs for the purpose of granting these established religious entities special tax exemptions and other special privileges; and the denial of equal Religious Liberty, and like privileges, to those religions beliefs and entities not so chosen. The Government intrusion, and extensive inquiry, into the deepest areas of personal religion can have no justification on moral, legal or Constitutional grounds -- such menacing intrusion and religious meddling violates the very foundations of American Religious Liberty. The Government of the United States has no right to enquire into the religious beliefs and practices of American citizens on any pretext, therefore this Internal Revenue Service (IRS) required religious information is given under strict protest.

PROTEST 2. TAX CREDITS

We protest that Government established religions are given the power to grant tax credits for donations received, or said to have been received. This becomes the double swindle, the religious tax loss, and then the tax loss for the credit given for the same donation -- the theft from the public treasury is thereby doubled; the generous donor becomes the stingy miser who passes the loss of his gift on to the public. The magnitude of the crime of religious tax exemption is grossly increased by giving donors a tax credit, it is fraud compounded and of staggering proportions. It is not amazing that our cities and States are verging bankruptcy, and that the National debt is so enormously high, but that we have been able to survive an ongoing crime of this magnitude for so long. All this was brought about by the work of elected Government officials who were believers in the established religions, and is ignored, or winked at, by religious believers in Government who are charged with collecting taxes and/or protecting the public from fraud. Certainly the IRS and law enforcement agencies cannot be unaware of the many exposés by newspapers, magazines and TV of religious fraud, and the misuse of tax exempt moneys for political activity and personal gain. Why does this information come from the media, why not from indictments? If the charges are untrue why is the media not sued?

PROTEST 3. INDIVIDUALISM DENIED.

We protest that laws for the establishment of certain approved religions by the U.S. Government is so constructed as to deny equal religious Liberty to the individual. Under IRS rules there must be an organization, with bylaws, with signatures, (note, plural) and

Point of Wisdom #1
Contact person: Mr. Orcino
Refer to: CP:E:EO:R:3

other stipulated necessities of an organization of several people. How un-American! This Nation was founded upon the ideal of the importance of the individual; not upon the superiority of the institution or organization, gang or group, and to demand that the individual must be a member of an organized religious body in order to have equal Religious Liberty is absolutely un-American. I quote Thomas Jefferson's letter to Francis Hopkins, March 13, 1789:

"... I never submit the whole system of my opinions to the creed of any party of men whatever in religion, in philosophy, in politics, or in anything else where I was capable of thinking for myself. Such an addiction is the last degradation of a free and moral agent. If I could go to heaven but with a party, I would not go there at all."

Thomas Jefferson would be denied his religious liberty under the rules of the American government today.

Constitutional rights are not increased by numbers, but are equal for every American individual -- ten thousand Americans have no more basic rights than one American; that was the purpose of our American Bill of Rights. Thank you Mr. Jefferson and Mr. Madison!

PROTEST 4. THE POSITION OF RELIGIOUS INQUISITOR.

We protest the office of Religious Inquisitor in America. On August 24, 1994 there was a conference at the Internal Revenue Service headquarters, 1111 Constitution Avenue, Washington, D.C., between Emmett F. Fields, representing the Institution of Religion, Point of Wisdom #1, (POW#1) and two officials of the Internal Revenue Service, to discuss the religious beliefs and practices of POW#1, and the Government demands that a religion must meet in order to be Government established and receive the special benefits that other government established religious bodies enjoy. I found no fault with these men, they were courteous, friendly and sincere, they often sat with knitted brow trying to understand unusual (to them) religious concepts that constitute the basic religious beliefs of Freethought. It is the IRS rules, and the position these men have -- the job they are assigned to do -- that we vehemently object to, not to these men themselves. However, while these men were (seemed) open, friendly and fair, the position they hold of granting or denying Government religious establishment to institutions of religion is rife with opportunity for bias, prejudice, bigotry and abuse; it is the absurd position of religious inquisitor in our American government that every American must object to. That office of Religious Inquisitor is open to all the ancient abuses that has plagued all other holy inquisitions throughout history. Such an office of religious inquisition has no place in the Government of the United States.

Point of Wisdom #1
Contact person: Mr. Orcino
Refer to: CP:E:EO:R:3

PROTEST 5. FEAR OF PERSECUTION.

We protest that the Government agency for the enquiry and establishment of religion is located within the IRS. The IRS, by its nature as an agency for gathering taxes, has the power to audit and otherwise harass non-established religious organizations and individuals on the pretext of investigating for tax purposes. Government established religions are immune to such persecution, but religions not so established are not.

The IRS works hand in gauntlet with State tax agencies to insure that government religious authority is enforced. The letter dated October 14, 1994 (see copy enclosed) from the IRS states, page 2; "In the event that we close your case, we will notify the appropriate State officials, as required by section 6104(c) of the Code, that based on the information we have, we are unable to recognize you as an organization of the type* described in section 501(c)(3)." (*NOTE the careful avoidance of the word "religion" or "church.")

If the religious person or organization, whose religion is refused equal government establishment with other religions, courageously refuses to submit to the religious discrimination and tyranny imposed by the U.S., and/or State, Government, that religious person's property is seized and he is sent to prison. "Religious Discrimination? Religious Persecution? In the United States!!?? Oooh Nooooo, that person simply refused to file or pay his taxes, it has noothinggg to do with religion."

Religious establishment always puts false religion in power, and persecutes truth; such has always been the result of the Government establishment of religion.

In mentioning this case to a leader of a non-government-established religious organization the reply was: "Don't mention the IRS to us, we have already been audited twice this year."

Tax exempt organizations, dedicated to the separation of church and state, fear that action in opposition to the IRS might result in -- besides harassment -- the loss of their tax exempt status. This fear prevents them from fulfilling their declared purpose where the IRS is concerned.

Attorneys also fear administrative reprisals if they engage in religious liberty cases against the IRS. Added to this, attorneys fear to oppose established religions because of fear of loss of business do to religious prejudice. It therefore becomes neigh impossible to seek justice against the diabolical process by which the government establishes religion through its office of religious inquisition within the IRS.

Because of this fear of reprisals we have found the same difficulty that a Jewish gentleman in Nazi Germany, seeking legal assistance against that government, would have found -- the cases are disturbingly similar.

Do I believe that I will be made to suffer for my efforts to reestablish Religious Liberty in America? YES!!

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The unconstitutional, immoral, and unjustified office for Government investigation and establishment of religion in America should be, if it must be at all, a separate agency unto itself.

PROTEST 6. ENUMERATED RELIGIOUS CONFORMITY.

We protest the very existence of the 14 religious Commandments the IRS uses to determine what qualifies a religion to become a Government established religion; and what religions, not meeting those biased, enumerated Government requirements for religious conformity, shall be excluded from equal Religious Rights and Liberty.

We readily admit this Government list is a theological work of great merit -- many catechisms pale by comparison. Reading this list one feels the shadow of the Dark Ages; sniffing, one detects the stench of an Auto-da-fe.

Let us look at the "fourteen criteria" guide that the IRS uses to determine that the organization is a "church."

First of all the term "church," so often used in Government religious forms, is a name used to designate a meeting hall, or a group of believers, of the Christian religion alone, and certainly must be offensive to religious beliefs that have meeting halls and groups that are called by other names -- Temple, Synagogue, Mosque, Pagoda, etc. One can imagine the irate pious uproar if the IRS should decide to replace the word "church" in its religious establishment rules and literature with, say, Synagogue or Pagoda.

The fourteen rules (that describe a christian church organization exactly) that the IRS uses to establish certain qualifying religions follows -- with objections or comments.

1. "A distinct legal existence."

The legal existence of a "church" in Kentucky depends upon its being acceptance as an established "church" by the IRS. So, here again, it becomes obvious that the IRS is the seat and root of religious establishment in America.

2. "A recognized creed and form of worship."

As has been repeatedly stated by POW#1 in its replies to this IRS question: "All "worship," of whatever thing or idea, is degrading and destructive to the individual. Worship deadens the mind and destroys all hope of progress."

3. "A definite and distinct ecclesiastical government."

This rule denies the Individual American their Religious Liberty. By this rule the Government seeks to perpetuate the old and false religious institutions now exclusively established.

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4. "A formal code of doctrine and discipline."
This rule prevents all religious thought and progress. TRUE Religion encourages religious thought and development; true Religion grows as it dies, new branches spring from dead and dying beliefs, and new and finer religious ideas raise up to replace false opinions and corrupt institutions. This Government rule would chain all religious thought to antiquated religious ideas called "doctrines," with a chain called; "discipline."
5. "A distinct religious history."
This rule was written by an old religion to prevent any new competition. Buddha, Jesus, Mohammed, etc.; all the great religious thinkers have, in their time, scorned this rule. (Incidentally, Freethought has a long, honorable and vibrant religious history, and it is one of the stated purposes of POW#1 to make public the grand religious history of Freethought.)
6. "A membership not associated with any church or denomination."
Would it be acceptable to the Government if a new religion claimed all the people who are "not associated with any church or denomination"? Such a "church" could be called; "The religion of the Free."
7. "A complete organization of ordained ministers ministering to their congregations."
"New and better religions need not apply." This rule was written, or caused to be written, by old, immoral, established religious organizations that has "A complete organization of ordained ministers ministering to their congregations."
8. "Ordained ministers selected after completing prescribed courses of study."
Our Government makes sure every new minister knows all about the unknowable.
9. "A literature of its own."
"New and better religions need not apply"
(Incidentally, Freethought has a long, informative, beautiful, and true, religious literature of its own, and it is one of the stated purposes of POW#1 to make this grand religious literature available to the public.)
10. "Established places of worship."
Why would one need to go to some special "established place" to worship?
11. "Regular congregations."
True religion ministers to, and enlightens, the public, it does not seek to build a business or count heads.

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12. "Regular religious services."
"Religious services" are peculiar to only some religions.
13. "Sunday schools for the religious instruction of the young, and.
14. Schools for the preparation of its ministers."
These rules, like so many others government religious requirements, make sure that newer, better, greater and truer religions will never be established by the Government of the United States.

We protest the government having ANY laws or rules limiting religious Liberty -- rules to prevent new religious thought and progress. IRS rules describe a Christian church organization perfectly, and would permit only a new branch of that organization to be approved.

If this Nation should ever completely degenerate into a "Christian nation" I am sure the same hand that wrote the above pious and despotic Government religious requirements will provide the Department of Justice with an equally great theological work on the fine art of detecting and burning witches.

Such lists of sectarian demands for religious conformity has no place in a Free Nation. But if we were a free Nation it would not be necessary for POW#1 to seek Government approval of its religious beliefs and activities in order to compete with the Government established false religions.

I have not words, the English language does not contain words, strong enough to express my contempt and loathing for this revolting Government religious establishment, and the diabolical limiting of religious Liberty in the United States.

COMMENT ON A TRUE RELIGION.

An interesting exchange occurred in the meeting with IRS officials on August 24th. I objected to the government having ANY religious rules to judge "true" religion from "false" religion. The reply was something like this (I was not able to have notes) "If there were not some kind of rules there would be people who would claim their house is their church, their family their congregation, and their kitchen table their altar, so there must be some kind of rules and limits on what constitutes a church."

The government thereby proves it is no judge of true religion.

Freethought has long regarded the home and family as a sacred institution. (see the writings of Robert G. Ingersoll -- especially his Lecture: 'On the Liberty of Man, Woman and Child.') So let us think about that church, that congregation, and that kitchen table.

Is there, in all the world, a more sacred temple than a home with love -- a loving mother and/or father, and happy children? Is there any altar more blessed than a family together around the

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breakfast table? If an American considers his home his temple, and his breakfast table his sacred alter, I have nothing but reverent respect for that persons religion. And that home and that religion deserves full government establishment with any other religious belief or institution in America.

If there must be unconstitutional laws that exclude "false" churches, and "false" alters, and "false" congregations, let those useless, cold, stone edifices of pomp, piety, prejudice and pretense be condemned, but let the home and the family be embrace as true religion; for there is none more sacred.

QUALIFICATIONS FOR GOVERNMENT RELIGIOUS ESTABLISHMENT.

BANK ACCOUNT.

The Government (IRS) has required that (POW#1) establish a bank account in the name of the religious organization, Point of Wisdom #1, and this has been done as agreed. However, meeting this Government requirement, in order to be a Government established religion certainly represents an undue government entanglement with religion. Before it was seen necessary to be recognized as a government established religion, in order to compete on an equal basis with other government subsidized religions, we operated our religious organization, Bank of Wisdom, as a business. That there was no profit from the business, and the business was for the proselytizing and spread of the true religion of Freethought, was of no concern of the Government. The Government's only proper business is to collect taxes on all income and profits made by any venture, it is no concern of the government whether the purpose of the business or organization is religious or not, so long as the business breaks no laws. The Government has no right to enquire into the religious beliefs of these entities.

It is admitted that such a system of Religious Liberty would make it more difficult for the Government to know if a business were engaging in religious activity, and if it was, if it were working for or against the "right" religion.

QUALIFICATIONS OF POW#1 REGARDING THE FOURTEEN GOVERNMENT DEMANDS OF RELIGIOUS CONFORMITY.

Demand 1. A DISTINCT LEGAL EXISTENCE.

The "distinct legal existence" of a religion in the United States today depends upon Government approval and establishment of that religion. This is a odd contention of the Government completely contrary to the U.S. Constitution.

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Demand 2. A recognized creed and form of worship.

It has been repeatedly stated by POW#1 in its many reply to this oft repeated IRS question that "All "worship," of whatever thing or idea, is degrading and destructive to the individual. Worship deadens the mind and destroys all hope of progress."

The IRS has admitted that belief in a "supreme being" is not necessary to qualify for a religious tax exemption, and that admission would seem to nullify this strange obsession to "worship."

Demand 3. A DEFINITE AND DISTINCT ECCLESIASTICAL GOVERNMENT.

"ecclesiastical ... adj. of or having to do with the church or the clergy; clerical; not lay: ecclesiastical courts." The World Book Encyclopedia Dictionary.

Ecclesiastical government is of superstitious religions and does not apply to true religion. Freethought is composed of groups and individuals around the Nation, and the world, who actively engage in the work of true religion. POW#1 is one group so engaged. We hope never to degenerate into any form of "ecclesiastical government."

Demand 4. A FORMAL CODE OF DOCTRINE AND DISCIPLINE.

The very idea of doctrine is foreign to Freethought. Freethought does not seek to stagnate the mind into orthodox acceptance of impossible beliefs, but to free the mind so the individual can grow, develop and come to enjoy the pleasures of intellectual maturity and true religious insight.

We are not fishers of men, but liberators of minds. True Religion seek not to have men fall upon their knees, head bowed, eyes closed and mind set to receive, unchallenged, whatever is poured therein by unscrupulous priestcraft. True religion stands erect, eyes open and mind alert, to test every assertion, every pretended fact, and to accept or reject every idea upon its own merits alone -- THAT is true religion, anything less is mere superstition.

What was the origin of the idea of a doctrine?

Ignorance whispers into the ear of superstition: "You are wise beyond measure, your ideas and opinions are truly the thoughts of the gods." Superstition then announces to credulity: "Here are God's own doctrines that man must believe and worship, unchanged, for all eternity." And credulity believed! Thus was created the eternal wait-state of dogmatic religion; superstition said it, ignorance approved it, credulity believed it, the U.S. Government established it, and no further thought is allowed.

Throughout history the thinker, and especially the Freethinker, who questioned established dogmas and doctrines was hated, condemned and cast out, or tortured and murdered, according to the power of the cult whose doctrines was questioned -- Oh how truth is despised by false religions! It must not, therefore, be

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considered amazing that True Religion has no dogmas and no doctrines; no set and fossilized superstitious assumptions, and no history of hate and persecution.

Freethought does not draw a line at the height of human knowledge and thought of one age, and demand that all future generations shall not grow beyond that line. True religion, Freethought, has only a doctrine to question, and a dogma to doubt and grow. POW#1 certainly qualifies as our doctrine is the grandest and highest of any in the entire history of religion.

Demand 5. A DISTINCT RELIGIOUS HISTORY.

No religion has a more glorious, inspiring and elevating history than Freethought. Freethought has more true martyrs, tortured and murdered -- burned alive -- by the Christian church in Europe and America, than the Christians ever claimed, even in their most exaggerated lies describing Pagan persecutions. But those grand Freethinkers who escaped the fiendish brutality of the Church are responsible for bringing civilization to the Western world.

Every great human advance has been the result of Freethought and Heresy, and if superstition had not the power to falsify history the world would know this. Nothing is more thrilling and morally elevating than to read the great Freethought heroes that advanced our world; Bruno, d'Holback, Voltaire, Spinoza, Jefferson, Allen, Paine, Lincoln, Gage, Bradlaugh, Holyoake, Darwin, Ingersoll, McCabe, Haldeman-Julius, Darrow, Edison, Burbank, on and on; and thousands more. And other thousands more unknown thinkers of Freethought who were murdered -- tortured and burned alive, and their memory and works destroyed. Without the thought, labor, writing and courage of these thinking thousands the world would still be on its knees in the Dark Ages; burning witches and casting out devils; establishing false religion and persecuting truth; believing myths and destroying knowledge; loving gods and exterminating heretics. Freethought has been the progress of the world: Freethought enlightened mankind and made democracy possible, Freethought has humanized religion and established real morals.

POW#1 has some of the great works of Freethought History that it has transferred to electronic form, on its Computer BBS -- The LOUISVILLE FREETHOUGHT BBS, (502) 635-0204, and these files are now on hundreds of other BBSs throughout America, and around the world.

America degenerates today because false religions are established.

Demand 6. A MEMBERSHIP NOT ASSOCIATED WITH ANY CHURCH OR DENOMINATION.

No Freethinker would lower himself to do such a thing. Please reread Protest #3, -- the quote from Thomas Jefferson, above.

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Demand 7. A COMPLETE ORGANIZATION OF ORDAINED MINISTERS
MINISTERING TO THEIR CONGREGATIONS.

This is an unreasonable Government demand aimed to prevent the rise of new religious movements. Buddha, Chrishna, Jesus, Mohammed, etc., all the great religious thinkers, have scorned this rule in their time, as we do in ours.

Demand 8. ORDAINED MINISTERS SELECTED AFTER COMPLETING PRESCRIBED
COURSES OF STUDY.

This is an unreasonable Government demand aimed to prevent the rise of new religious movements. Buddha, Chrishna, Jesus, Mohammed, etc., all the great religious thinkers have scorned this rule in their time, as we do in ours.

Demand 9. A LITERATURE OF ITS OWN.

No religion in the world has a literature so beautiful, colorful, brilliant, progressive and truthful, as has Freethought. It is the impassioned cry of a great religious movement -- a true religion persecuted and hated; its truth repressed; its greatness condemned; its heros burned alive. Freethought Literature is a literature not blinded by piety and prejudice. There is Freethought literature to comfort the grieving, to guide the lost, to enhance the morals of mankind; literature to remove the chains of fear and to enlighten the mind. The literature of Freethought emancipates the minds of believers and elevates them into the moral world of religious enlightenment. It is this grand literature that false religion seeks to suppress and destroy. When superstitious religion had power those books of great thoughts were burned in the same fires as their authors.

Freethought literature scales the highest mountains of truth, and the far reaches of reality. Freethought includes the fullest range of any religious literature possible; Classic Freethought Literature includes the most elevating religious thought the world has produced. Scholarly, Historical, Religious, Moral, Biographical, Emotional, Emancipation -- from slavery and superstition; Women studies, Drama, Tragedy, Comedy; every literary discipline and every scholarly field is covered; every range of intellectual thought imaginable has been developed and perfected by Freethinkers. It is the stated purpose, and a main part of the religious work of POW#1 to reproduce and widely distribute this marvelous religious Literature -- this feared, hated, censored, burned, slandered, despised, suppressed, belittled, ridiculed, Beautiful religious Literature of Freethought.

POW#1 has some of the great works of Freethought Literature, that it has transferred to electronic form, on its Computer BBS -- The LOUISVILLE FREETHOUGHT BBS, (502) 635-0204, and these files are now on hundreds of other BBSs throughout America and around the world.

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Demand 10. ESTABLISHED PLACES OF WORSHIP.

The purpose of true religion is to get the truth out, not the customer in. One of the demands of the IRS is that a "church" must have a Meeting hall. Meeting halls are NOT necessary in order to deliver a religious message to large numbers of people today, and is, in fact, a limitation upon the number of listeners that can be reached. Meeting halls are not considered a part of POW#1's religious purpose, and was not listed in the original application for religious tax equality.

We refuse to degenerate into mere fishers of men. Freethought seeks to spread true religious ideas far and wide; we cast our pearls before all the world, we do not horde them to the few and allow the masses to set in darkness. We are NOT a theological but a moral religion; we do not pretend to know the unknowable as fraud does, that is dishonest; we will not pretend to be like them -- we are entirely different! True Religion, Freethought, seeks NOT to fill a church, count heads, build a business, pass a collection plate, make money, create immoral political power, etc., we seek to improve society as a whole. Real religion seeks not to deaden or control thought, but to free the mind; if our efforts should bring in disciples -- those who see the need for, and the good done by, our religious efforts, and want to labor against oppression and superstition -- well and good; but the real work of True Religion is to improve society. If our work improves morals and minds; makes the orthodox heart a little less hard, and the dogmatic mind a little less narrow; adds a little tolerance; makes the Nation a little more free, the world a little more peaceful, and mankind a little more moral and happy, then we have accomplished our religious mission.

These religious ideas, carried to extreme, would create a free, happy and moral world.

Orthodox ideas, carried to extreme, creates Fundamentalism and religious tyranny; it establishes false religions and taxes truth.

11. REGULAR CONGREGATIONS.

To require a assembled "congregation" in order to qualify for establishment as a Government recognized religious entity is to give priority to old and outdated religious institutions -- proven failures. (see morals, below) Such auditorium audiences reduces religion to building business, counting heads, totaling collection plates, and using congregation numbers for political intimidation. We need none of this. We say again: We are not fishers of men, but freers of minds, true religion seeks to improve society and to elevate and broaden the outlook of individuals, if a person who is a member of another religion is made better by the word and work of true religion, the work of true religion is successful, whether that person remains a member of the false religion or not. Social improvement, not scalp hunting, is the real purpose of religion,

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12. "Regular religious services."
"Religious services" to "congregations" in an "established place of worship" are peculiar to only some of the outdated religions.
13. "Sunday schools for the religious instruction of the young, and.
14. Schools for the preparation of its ministers.

These two demands are the most disgusting of all. There is no child abuse worse than adolescent indoctrination. "As the twig is bent," the Church teaches, "so the tree will grow." And through this immoral method false religions are perpetuated.

Schools for the preparation of its ministers is hardly better, they do not teach honestly all views; Catholics do not come out of Baptist seminaries, nor Mormon from Lutheran, or Presbyterians from Christian Science schools; and certainly not Moslems from Christian seminaries, or Rabbis from Catholic seminaries. However, from all of these there comes a trickle of Freethinkers, not because of the teachings of these institutions of religious stagnation, but in spite of it.

When the Government can give the names of the "Schools for the preparation of its ministers" that Buddha, Chrishna, Jesus, Mohammed, etc. attended, POW#1 will consider establishing such schools, otherwise we recognize that such schools deaden the mind of those who will go into the religion business, and such minds are the enemies of true religion.

(The above fourteen rules for Government establishment have been shortened somewhat, not long ago any proper established religion would have included dungeons and torture chambers, and if the Christianization of the American Government continues, it will again.)

MORALS

In view of the government's demand for doctrines, it is fair to enquire into the harmful effects of the dogmas and doctrines of the false religions now established by the U.S. Government, and the moral harm caused by those evil beliefs.

It was the ever increasing emergency of deteriorating National morals that determined POW#1 to work to spread true religion and good morales in our Nation and in the world, to replace the false and failed religious system offered by the Government established superstitious religions beliefs.

The degenerated state of our society today -- murder, crime, violence, drugs, corruption, fraud, delinquency, divorce, etc. etc. can be largely traced to the dogma of atonement -- the idea that one can be forgiven of sin or crime without regard for, or restitution to, the victims. Such false, born again, dogmas are an encouragement to crime, and to a corrupt and depraved lifestyle. The murder knows he is going to heaven, having been forgiven, while he believes his victim, not being "redeemed," will suffer for all eternity.

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Freethought is individual responsibility and pride in personal honesty, integrity and honor; it is the determination to make the world a better place by advancing the ideals of Liberty, Justice, Progress, Peace and human Love. True religion is the shining moral promise of the future, not the dark delusions of the past.

True religion would never bind up the minds of little children by adolescent indoctrination into any system of beliefs, dogmas and doctrines, but will teach the child to think objectively, to investigate all supposed facts, questioning all assumptions -- divine or not.

False religions demand that schools not teach the full facts of history -- the religious wars of extermination; the dungeons of inhuman torture; the burning alive for honest thought; the religious hatred and persecution; the unjust, oppressive, laws; the pious tax swindles; government religious establishment and protection; and on, and on. These were not crimes done by long disbanded, dead, and forgotten Pagan religions, but by the same pious and arrogant religions that enjoys government establishment and protection today. Those same pious religions that demand that they are too good, too moral, too honest, too powerful, to political, and too rich, to be made to pay their honest and fair taxes. Better, they say, that the Nation should fall and children starve, than that we should pay our honest taxes.

Worse yet, than those false religions that would have schools hide the history of their crimes, are those religions that demand their own religious schools at public expense, that they may not only hide the truth, but indoctrinate the lie.

And the IRS demands, see #13 above, that POW#1 have such schools!!

The morals that have been advocated by Freethought, that was unknown, or ignored, by superstitious religions include such basics moral concepts as:

- That slavery was and is wrong.
- That heretics should not be burned alive.
- That religious thinkers should not be imprisoned and tortured.
- That all men and women are equal regardless of race, religious opinion, etc.
- That witches should not be murdered.
- That there is no such thing as witches.
- That religion must not run governments.
- That religions must not be established by governments.
- That equal rights for women is good.
- That a woman must control her own body
- That justice must not depend upon religious belief.
- That books must not be censored and burned.
- That truth is more important than dogma.
- That child indoctrination is wrong.
- That real education for all is good.

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That mothers are as sacred as virgins.
That populations must be limited by conception control.
That superstition must pay its honest taxes.
That love is more important than superstition.
This list could be extended indefinitely.

There are two important examples or tests that distinguish true religion from false religion.

1. True religion not only preaches morality, true religion practices morality in all things. For example true religion would never become a parasite upon the community it serves. True Religion would never seek, nor accept if offered, to escape paying its full and proper taxes for support of the government and community wherein it exists.

Fulfilling all obligations and responsibilities are the foundation of true morals, and therefore, true religion.

2. True religion would never contribute one cent to the support of false and harmful religions, either through direct donation or taxation, or through covert religious tax fraud, as in the United States today. Moral religion does not support evil, and does not fear to challenge evil, even when the evil is the old custom, used by false religious throughout history, of having the government it corrupts, murder, rob and penalize its enemies.

In regard to the two preceding examples that define True Religion from false and criminal religion, Point of Wisdom #1 does strongly protest the deceitful religious corruption of our Government, and the established devious tax laws that does, and has, allowed those false religion to reap enormous, immoral, and criminal profits from the imposed tax structure. A tax structure that establishes false religions and forces true religion, and individuals with strong moral religious convictions, to contribute involuntarily to the; not mere support, mind you, but to the gross greed and accumulation of enormous wealth and property holdings that has become a great threat to this Nation, the States and the cities, by undermining the foundations of government economic stability -- Federal, State and local.

The true religion espoused by Point of Wisdom #1 resents that, because of unconstitutional government establishment of false religions, it must demand an equal tax exempt status with said false, superstitious, immoral, and criminal religions in order to be relieved of the impossible burden of involuntarily supporting established evil religions.

Upon being granted a tax exempt status, equal with that of false religions, POW#1 will seek legally to have the accumulated property and enormous wealth of false religions audited, evaluated and totaled, and by subtracting this "religion tax" from the total now coerce from the public, POW#1 will pay the exact and proper amount needed as its share of the full support of our Government,

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and only the Government -- Federal, State and local. That is, was to be, and must again become, the American way. That is the only way true and moral religion can solve the immoral religious establishment problem that criminal religion has caused to be established by political intrigue.

There are only two ways that the United States Government can continue the unconstitutional and immoral practice of an establishment of religion, and prohibiting the free exercise thereof for those religions not established.

1. This can be done by sheer government force, regardless of right, of law, morality, decency, the Constitution, or any other civilized consideration -- just as the Jews were murdered by the Nazi government of Germany.
2. It can also be done by a complete perversion of truth and justice, as was done in the 1960 Walz tax case, where the Supreme Court, and concurring Justices, asserted unfounded assumptions and theological foolery to uphold a great moral wrong. In bad decisions, the Walz case is second only to the Dredd Scott Case of 1857 (Scott v. Sandford) -- if it is second at all.

I make no apology for the fact that this reply to government religious questions is not steeped in proper legal terminology. I am a religious person, not an attorney, I speak from the heart and mind, not from law books.

Sincerely,


Emmett F. Fields
Director
Point of Wisdom #1

Copies to: THE WORLD

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APPENDIX

There follows some few comments and quotes from Supreme Court cases that seems to me, a simple religious worker in the vineyard of Reason, to be important to the case at hand. Any court appeals will not be limited to these few cases.

QUOTES FROM SUPREME COURT CASES:

(Quotes are from Chapter 5 of 'Church and State In The United States' by Anson Phelps Stokes and Leo Pfeffer, 1950, 1964.)

WATSON v. JONES (1872)

"In this country the full and free right to entertain any religious belief, to practice any religious principle, and to teach any religious doctrine which does not violate the laws of morality and property, and which does not infringe personal rights, is conceded to all. The law knows no heresy, and is committed to the support of no dogma, the establishment of no sect. The right to organize voluntary religious associations to assist in the expression and dissemination of any religious doctrine, ... "

* * *

DAVIS v. BEASON (1890)

... "The First Amendment to the Constitution, in declaring that Congress shall make no law respecting the establishment of religion, or forbidding the free exercise thereof, was intended to allow everyone under the jurisdiction of the United States to entertain such notions respecting his relations to his Maker and the duties they impose as may be approved by his judgment and conscience, and to exhibit his sentiments in such form of worship as he may think proper, not injurious to the equal rights of others, and to prohibit legislation for the support of any religious tenets, of the modes or worship of any sect. The oppressive measures adopted, and the cruelties and punishments inflicted by the governments of Europe for many ages, to compel parties to conform in their religious beliefs and modes of worship to the views of the most numerous sect, and the folly of attempting in that way to control the mental operations of persons and enforce an outward conformity to a prescribed standard, led to the adoption of the Amendment in question. It was never intended or supposed that the Amendment could be invoked as a protection against legislation for the punishment of acts inimical to the peace, good order and morals of society. With man's relations to his Maker and the obligations he may think they impose, and the manner in which an expression shall be made by him of his belief of those subjects, no interference can be permitted, provided always the laws of society, designed secure its peace and prosperity, and the morals of its people are not interfered with."

* * *

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CANTWELL v. CONNECTICUT (1940)

... "The First Amendment declares that Congress shall make no law respecting an establishment of religion or prohibiting the free exercise thereof. The Fourteenth Amendment has rendered the legislatures of the states as incompetent as Congress to enact such laws. The constitutional inhibition of legislation on the subject of religion has a double aspect. On the one hand, it forestalls compulsion by law of the acceptance of any creed or the practice of any form of worship. Freedom of conscience and freedom to adhere to such religious organization or form of worship as the individual may choose cannot be restricted by law. On the other hand, it safeguards the free exercise of the chosen form of religion. Thus the Amendment embraces two concepts, -- freedom to believe and freedom to act. The first is absolute but, in the nature of things, the second cannot be."

* * *

WEST VIRGINIA STATE BOARD OF EDUCATION v. BARNETTE (1943)

"Struggles to coerce uniformity of sentiment in support of some end thought essential to their time and country have been waged by many good as well as by evil men. Nationalism is a relatively recent phenomenon but at other times and places the ends have been racial or territorial security, support of a dynasty or regime, and particular plans for saving souls. As first and moderate methods to attain unity have failed, those bent on its accomplishment must resort to an ever increasing severity. As governmental pressure toward unity becomes greater, so strife becomes more bitter as to whose unity it shall be. Probably no deeper division of our people could proceed from any provocation than from finding it necessary to choose what doctrine and whose program public educational officials shall compel youth to unite in embracing. Ultimate futility of such attempts to compel coherence is the lesson of every such effort from the Roman drive to stamp out Christianity as a disturber of its pagan unity, the Inquisition, as a means to religious and dynastic unity, the Siberian exiles as a means to Russian unity, down the fast failing efforts of our present totalitarian enemies. Those who begin coercive elimination of dissent soon find themselves exterminating dissenters. Compulsory unification of opinion achieves only the unanimity of the graveyard.

It seems trite but necessary to say that the First Amendment to our Constitution was designed to avoid these ends by avoiding these beginnings. There is no mysticism in the American concept of the State or of the nature or origin of its authority. We set up government by consent of the governed, and the Bill of Rights denies those in power any legal opportunity to coerce that consent. Authority here is to be controlled by public opinion, not public opinion by authority.

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The case is made difficult not because the principles of its decision are obscure but because the flag involved is our own. Nevertheless, we apply the limitations of the Constitution with no fear that freedom to be intellectually and spiritually diverse or even contrary will disintegrate the social organization. To believe that patriotism will not flourish if patriotic ceremonies are voluntary and spontaneous instead of compulsory routine is to make an unflattering estimate of the appeal of our institutions to free minds. We can have intellectual individualism and the rich cultural diversities that we owe to exceptional minds only at the price of occasional eccentricity and abnormal attitudes. When they are so harmless to others or to the State as those we deal with here, the price is not too great. But freedom to differ is not limited to things that do not matter much. That would be a mere shadow of freedom. The test of its substance is the right to differ as to things that touch the heart of the existing order.

If there is any fixed star in our constitutional constellation, it is that no official, high or petty, can prescribe what shall be orthodox in politics, nationalism, religion, or other matters of opinion or force citizens to confess by word or act their faith therein. If there are any circumstances which permit an exception, they do not now occur to us."

* * *

UNITED STATES v. BALLARD (1944)

"During the course of the trial it was testified that the Ballards had represented that the teachings of the "I Am" movement had been dictated from Heaven to the Ballards, who took down and transcribed them, and that Jesus had shaken hands with them. The Supreme Court held that the jury had no power to decide whether or not these statements were literally true, but only whether the defendants honestly believed them to be true. Under the constitutional principle of the separation of Church and State and religious freedom, neither a jury nor any other organ of state has the power or competence to pass on whether certain alleged religious experiences actually occurred. The jury could no more constitutionally decide that Guy Ballard did not shake hands with Jesus than they could constitutionally determine that Jesus did not walk on the sea. The test of religion under the Constitution is belief: that which is believed to be religiously true is religion, and constitutionally protected; that which is not believed to be true is not religion but fraud, and be the subject of criminal prosecution."

* * *

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MARSH v. ALABAMA (1946)

"... That Amendment requires the state to be neutral in its relations with groups of religious believers and non believers; it does not require the state to be their adversary. State power is no more to be used so as to handicap religions, than to favor them."

* * *

NIEMOTKO v. MARYLAND (1951)

"... In this case the city council questioned the representatives of Jehovah's Witnesses, who had requested a license, about their views on saluting the flag, the Roman Catholic Church, service in the armed forces, and similar matters in no way related to public order or public convenience in use of the park. Apparently because of their unsatisfactory answers to these questions, the Witnesses were denied a permit. They nevertheless went ahead with their planned meeting, and when two of them attempted to speak, they were arrested for disturbing the peace. The Supreme Court reversed the conviction on the ground that the unlimited power of censorship exercised by the city officials violated the First Amendment. The right to equal protection of the laws, in the exercise of freedom of speech and of religion, cannot be made to depend upon the whims or personal opinions of a local governing body.

* * *

KEDROFF v. ST. NICHOLAS CATHEDRAL (1952)

"... A state is no more allowed than the Federal government to enact a law impairing the separation of Church and State or infringing upon religious freedom. Separation of Church and State and religious freedom mean that government has no capacity to intervene in ecclesiastical controversies or to determine which faith is true and which is false or which faction in a church schism represents the true faith and which is heretical. Under the Constitution such determination can be made only by ecclesiastical tribunals, and the determination of the highest ecclesiastical authority of the particular religion (in this case the Moscow Patriarchate) must be accepted by the secular government.

* * *

FOWLER v. RHODE ISLAND (1955)

"The Supreme Court reversed the conviction on the ground that by treating the religious services of Jehovah's Witnesses differently from those of other faiths, the city was discriminating against them. The services of Jehovah's Witnesses are different from and undoubtedly less ritualistic than those of other religious groups.

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But it is not the business of the state to say that what is a religious practice or activity for one group is not religion under the protection of the First Amendment. Nor is it within the competence of government to approve, disapprove, classify, regulate, or in any manner control sermons delivered at religious meetings. To call the words which one minister speaks to his congregation a sermon, immune from regulation, and the words of another minister an address, subject to regulation, is an indirect way of preferring one religion over another and is barred by the Constitution.

* * *

THE SUNDAY LAW CASES (1961)
(McGowan v. Maryland; Two Guys from Harrison-Allentown, Inc. v. McGinley; Gallagher v. Crown Kosher Super Market of Massachusetts; Braunfeld v. Brown)

"The Supreme Court overruled all three contentions and upheld the constitutionality of all three statutes. In all four cases the prevailing opinions were written by Chief Justice Earl Warren. In meeting the attack based upon the principle of separation of Church and State he said that if the present purpose of a Sunday law is to use the State's coercive power to aid religion it would be unconstitutional and in violation of the no establishment clause of the First Amendment. He conceded further that this indeed was the original purpose of the three Sunday laws under attack. There was no question, he said, that historically these Sunday laws were enacted during colonial times as religious laws whose purpose was to insure the observance of the Christian Sabbath as a religious obligation. However, he held, the religious origin of these statutes did not require that they be held invalid today, if in fact, the religious purpose was no longer in effect.

* * *

TORCASO v. WATKINS (1961)

"... Nothing in the Zorach decision indicates that the government, state or Federal, may restore the historically and constitutionally discredited policy of probing religious beliefs by test oaths or limiting public offices to persons who have or profess a belief in some particular kind of religion. The Maryland religious test for public office violates the no-establishment and religious-freedom clauses and is therefore unconstitutional."

* * *

Point of Wisdom #1
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ENGEL v. VITALE (1962)

"Neither the fact that the prayer may be denominationally neutral nor the fact that its observance on the part of the students is voluntary can serve to free it from the limitations of the Establishment Clause, as it might from the Free Exercise clause of the First Amendment, both of which are operative against the States by of the Fourteenth Amendment. ... The Establishment Clause, unlike the Free Exercise Clause, does not depend upon any showing of direct governmental compulsion and is violated by the enactment of laws which establish an official religion whether these laws operate directly to coerce nonobserving individuals or not ... The Establishment Clause ... stands as an expression of principle on the part of the Founders of our Constitution that religion is too personal, too sacred, too holy, to permit its "unhallowed perversion" by a civil magistrate. Another purpose of the Establishment Clause rested upon an awareness of the historical fact that governmentally-established religion and religious persecutions go hand in hand. ...

"... To those who may subscribe to the view that because the Regents' official prayer is so brief and general there can be no danger to religious freedom in its governmental establishment, however, it may be appropriate to say in the words of James Madison, the author of the First Amendment:

"It is proper to take alarm at the first experiment on our liberties. ... Who does not see that the same authority which can establish Christianity in exclusion of all other religions may establish with the same ease any particular sect of Christians, in exclusion of all other sects? That the same authority which can force a citizen to contribute three pence only of his property for the support of any one establishment, may force him to conform to any other establishment in all cases whatsoever?"

* * *

ABINGTON SCHOOL DISTRICT v. SCHEMPP; MURRAY v. CURLETT
(THE BIBLE READING DECISION) (1963)

"However, the opinion continues, it is equally true that religious freedom is embedded in our public and private life. Freedom to worship is indispensable in a country whose people come from the four quarters of the earth and have brought with them a diversity of religious opinions. Under this ideal of religious freedom it has long been recognized that government must be neutral and, while protecting all, must prefer none and disparage none.

"Congress shall make no law respecting an establishment of religion or prohibiting the free exercise thereof." As early as 1940 the Court had stated in the case of Cantwell v. Connecticut that the "fundamental concept of liberty," protected against state infringement by the Fourteenth Amendment, embraces the liberties

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guaranteed by the First Amendment, including the provision against establishment or prohibition of the free exercise of religion. A large number of cases since then have repeatedly held that the ban on establishment is applicable to the states as it is to the Federal government, and this principle was again reaffirmed in this case.

Reaffirmed too was the Court's rejection of the contention that the establishment clause forbids only governmental preference of one religion over another. Ever since the Everson (parochial school bus) case of 1947, it has been the law that under the First Amendment "neither a state nor the Federal government can pass laws which aid one religion, aid all religions, or prefer one religion over another." In the light of the Court's consistent interpretation of the clause the contentions of those who question its history, logic, and efficacy seem entirely untenable and of value only as academic exercises."

There is, the Court's opinion continues, an overlapping between the no. establishment and free-exercise clauses of the amendment. ... The Establishment Clause has been directly considered by this Court eight times in the past score of years and, with only one justice dissenting on the Point, it has consistently held that the clause withdrew all legislative power respecting religious belief or the expression thereof. The test may be stated as follows: what are the purpose and the primary effect of the enactment? If either is the advancement or inhibition of religion then the enactment exceeds the scope of legislative power as circumscribed by the Constitution. That is to say that to withstand the strictures of the Establishment Clause there must be a secular legislative purpose and a primary effect that neither advances nor inhibits religion. ... The Free Exercise Clause, likewise considered many times here, withdraws from legislative power, state and federal, the exertion of any restraint on the free exercise of religion. Its purpose is to secure religious liberty in the individual by prohibiting any invasions thereof by civil authority. Hence it is necessary in a free exercise case for one to show the coercive effect of the enactment as it operates against him in the practice of his religion. The distinction between the two clauses is apparent -- a violation of the Free Exercise Clause is predicated on coercion while the Establishment Clause violation need not be so attended.

The invalidity of the practices is not mitigated by the fact that individual students may absent themselves upon parental request, for that fact is no defense to a challenge under the establishment clause. Nor is it a defense that the religious practices here may be relatively minor encroachments on the First Amendment. "The breach of neutrality that is today a trickling stream may all too soon become a raging torrent and, in the words of Madison, 'it is proper to take alarm at the first experiment on our liberties.'"

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"... Finally, the Court's opinion rejects the contention that the concept of neutrality, which does not permit a state to require a religious exercise even with the consent of the majority of those affected, collides with the majority's right to the free exercise of religion. The free-exercise clause has never meant that a majority could use the machinery of the State to practice its beliefs. Freedom of worship is not dependent upon the outcome of any election.

"The place of religion in our society is an exalted one, achieved through a long tradition of reliance on the home, the church and the inviolable citadel of the individual heart and mind. We have come to recognize through bitter experience that it is not within the power of government to invade that citadel, whether its purpose or effect be to aid or oppose, to advance or retard. In the relationship between man and religion, the State is firmly committed to a Position of neutrality."

Internal Revenue Service

Department of the Treasury

Washington, DC 20224

Point of Wisdom #1
514 Eastern Parkway
Louisville, KY 40217

Person to Contact: Mr. Orcino
Telephone Number: (202) 622-7981
Refer Reply to: CP:E:EO:T:3
Date: MAR 05 1995

Employer Identification Number: 61-1227435
Key District: Cincinnati
Form: 1120
Tax Years: ALL

Dear Applicant:

This is a final adverse ruling on your application for exemption under section 501(c)(3) of the Internal Revenue Code.

This ruling is made for the following reasons: You have failed to establish that you are operated exclusively for exempt purposes as required by section 501(c)(3) of the Code. You have not established that your income does not inure to the benefit of your creator or that you are not operated for the benefit of private interests. Even if you were found to qualify for exemption under section 501(c)(3), you have failed to establish that you possess sufficient criteria to be classified as a church within the meaning of sections 509(a)(1) and 170(b)(1)(A)(vi).

Contributions to your organization are not deductible under section 170 of the Code.

You are required to file federal income tax returns on the above form. Based on the financial information you furnished, it appears that returns should be filed for the tax years shown above. You should file these returns with your key District Director for exempt organization matters within 30 days from the date of this letter, unless a request for an extension of time is granted. Returns for later years should be filed with the appropriate service center as indicated in the instructions for those returns.

If you decide to contest this ruling under the declaratory judgment provisions of section 7428 of the Code, you must initiate a suit in the United States Tax Court, the United

Point of Wisdom #1



States Claims Court, or the District Court of the United States for the District of Columbia before the 91st day after the date that this ruling was mailed to you. Contact the clerk of the appropriate court for rules for initiating suits for declaratory judgment. Processing of income tax returns and assessment of any taxes due will not be delayed because a declaratory judgment suit has been filed under section 7428.

In accordance with section 6104(c) of the Code, the appropriate State officials will be notified of this action.

If you have any questions about this ruling, please contact the person whose name and telephone number are shown above.

Sincerely,

A handwritten signature in cursive script that reads "Marcus S. Owens".

Marcus S. Owens
Director, Exempt Organizations
Division

INFORMATION FOR PARTIES WHO WISH TO FILE A CIVIL COMPLAINT

The following instructions have been compiled to assist parties wishing to file a complaint in this Court. We have attempted to simplify procedures; however we cannot and will not act as counsel nor give advice as lawyers. It is not anticipated that these instructions will satisfy all of your needs. The Local Rules are available for further guidance. You should use the Local Rules along with the Federal Rules of Civil Procedures that are available at any public library.

PRO SE - You are representing yourself and acting on your own behalf without counsel. The following requirements must be met in order to file a complaint.

a. **Filing Fee** - \$120.00 is the required fee when filing a Civil Complaint. You are responsible for service of the summons and complaint.

b. **Cover Sheet** - One Civil Cover Sheet, Form JS-44, must be completed, front and back.

c. **Complaint** - A Complaint can be typed, printed by hand, or written. Your complaint should be legible and clearly stated, so that it is easily understood. One copy must be submitted with the original complaint for filing. The complete name and address for all plaintiffs must be in the caption of the case. Clearly set out your grievance, against whom, and what you would like the Court to do to correct the situation. Attorneys submitting a complaint must be a member in good standing with the U.S. District Court for D.C. All originals must be on white, letter size (8-1/2 by 11 inch) paper and two-hole punched at the top.

d. **Summons** - Your summons must comply with Federal Rule 4(a) and 4(b) before it will be issued by a deputy clerk. A summons must be prepared for each defendant in your complaint. If a Government agency is one of the defendants, you must prepare a summons for the U.S. Attorney and the U.S. Attorney General. Please do not submit extra copies of summons.

e. **Subsequent Pleadings** - Any papers filed after the original complaint must have the case number and initials of the judge assigned to your case and a certificate of service stating that the defendant(s) have been hand served or that a copy has been placed in the mail. An original and one copy is required and must be on paper 8-1/2 by 11 inches and the original must be 2-hole punched at the top.

f. **Mailing Address** - You may mail your complaint to : Clerk's Office, Intake Section, U.S. District Court, 3rd Street and Constitution Avenue, N.W., Washington, D.C. 20001

United States District Court

DISTRICT OF Columbia

Point of Wisdom #1
Emmett F. Fields, Director
514 Eastern Parkway
Louisville, Kentucky, 40217-1818

SUMMONS IN A CIVIL ACTION

v.

CASE NUM

CASE NUMBER 1:95CV00558

JUDGE: Harold H. Greene

DECK TYPE: Pro-Se

DATE STAMP: 03/23/95

The Government of the United States, Internal Revenue Service
Attention Mr. Orcino -- Re. CP:E:EO:T:3
Department of the Treasury, 1111 Constitution Avenue,
Washington, D.C. 20224

TO: (Name and Address of Defendant)

The United States Attorney for the District of Columbia
Department of Justice, Executive Office for the U.S. Attorney, Main Justice Building
10th Street and Constitution Ave. N.W. 20530



YOU ARE HEREBY SUMMONED and required to file with the Clerk of this Court and serve upon

PLAINTIFF'S ATTORNEY (name and address)

PRO SE

Emmett F. Fields
514 Eastern Parkway
Louisville, Kentucky 40217-1818

an answer to the complaint which is herewith served upon you, within 60 days after service of this summons upon you, exclusive of the day of service. If you fail to do so, judgment by default will be taken against you for the relief demanded in the complaint.

NANCY MAYER-WHITTINGTON
CLERK

MAR 23 1995
DATE

UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF COLUMBIA

Point of Wisdom #1
Emmett F. Fields, Director
514 Eastern Parkway
Louisville, Kentucky 40217-1818
(502) 634-0590

PLAINTIFF

vs.

Civil Action No. _____

The Government of the United States
Internal Revenue Service
Att. Mr. Orcino
Re. CP:E:EO:T:3
Department of the Treasury
1111 Constitution Avenue
Washington, D.C. 20224

DEFENDANT.

COMPLAINT

This appeal of an Internal Revenue Service (IRS) final adverse ruling of plaintiff's application asks the Court to examine the Constitutionality of Government established religions, and of denying free and equal exercise to those religions denied establishment.

Upon filing, in 1992, an application for Religious Liberty on IRS Form 1023, and requesting exemption as an 'Institution of Religion' under Section 501(c)(3) church, the Plaintiff fully qualifying for Government religious establishment under all regulations and demands therein stated, has since been subjected to unreasonable delays, demands and investigations concerning the religious beliefs, endeavors, activities, purpose and every other aspect of the religious work of the Institution of Religion, Point of Wisdom #1, (POW#1) and Government enquiry into the religious beliefs, activities, outlook, history, and every other facet of the deep personal religious convictions of the Director of POW#1, Emmett F. Fields. Such Government concern, interest, investigation and harassment of the religious beliefs and practices of any American organization or individual citizen, is unconstitutional, being a flagrant violation of the first Amendment of the Bill of Rights that: "Congress shall make no law respecting an establishment of religion or prohibiting the free exercise thereof; ..." The framers of the Constitution, recognizing that the free exercise of religion is an unalienable right, secured its protection in the First Amendment to the Constitution, therefore the religious beliefs and lawful activities of any citizen of the United States cannot, under any circumstance, be of concern to the Government of the United States, or of any office, agency, or branch thereof; or of any part of any American government; Federal, State or local, by the fact that the full protection of the U.S. Constitution is extended to the States by the Fourteenth Amendment.

The Government of the United States, through the agency of the IRS, has established an office, or department, of "Holy Inquisition" whose duty it is to investigate the religious belief, dogma, activity, history, etc. of a religion to determine its orthodoxy according to Government

religious decree, and to accept and establish the religion, or to deny the religion Government establishment. and the special privileges accorded the select Government established religions. The Government office of Religious Inquisition, within the IRS, uses a 'fourteen point criteria' to test Government defined orthodoxy of religious organizations seeking equal Religious Liberty with those religions already established. The fourteen point criteria the Government uses is so fabricated that no new religion, religious beliefs, or religious institutions can possibly be accepted and established. Had the religions now established been born in the United States of America they would have died in infancy -- crushed by the oppressive Government attitude toward new religious movements, beliefs, ideas and institutions. Such Government hostility toward religion is not Constitutional, not American, and is certainly not consistent with the grand ideals of Religious Liberty that this Nation was founded upon.

The narrow, unconstitutional, and immoral 'fourteen point criteria' used by the United States Government, through it's agent the IRS, to establish religion is as follows:

1. "A distinct legal existence."
2. "A recognized creed and form of worship."
3. "A definite and distinct ecclesiastical government."
4. "A formal code of doctrine and discipline."
5. "A distinct religious history."
6. "A membership not associated with any church or denomination."
7. "A complete organization of ordained ministers ministering to their congregations."
8. "Ordained ministers selected after completing prescribed courses of study."
9. "A literature of its own."
10. "Established places of worship."
11. "Regular congregations."
12. "Regular religious services."
13. "Sunday schools for the religious instruction of the young.
and
14. "Schools for the preparation of its ministers."

[NOTE that in number 1. "A distinct legal existence." it is the IRS (Government) that must grant that "distinct legal existence"!]]

The Plaintiff contends that it is flagrantly unconstitutional, un-American, immoral, oppressive, and disgusting for the Government of the United States to have ANY rules, criteria, guidelines, or any other such mechanism of religious uniformity, and to demand the conformity of all American religious entities, institutions and individuals, to those oppressive and dictatorial religious rules. Such religious rules, and Government agencies empowered to enforce them, can only be regarded as a 'Holy Inquisition,' and is grossly offensive to every idea of Religious Liberty.

There are many Supreme Court decisions that uphold Religious Liberty, and restrict Government authority over religious belief and activity, we here call attention to one such decision wherein the Court clearly states; "the test of religion under the Constitution is belief: that which is believed to be religiously true is religion, and constitutionally protected; ..." United States v. Ballard (1944). The fact that the Director of POW#1, Emmett F. Fields, has publicly advocated the religion of Freethought, the same religious belief promoted by POW#1, for over thirty five years, and that he created POW#1 for the purely religious purpose of promoting and spreading the true and progressive religious belief of Freethought, and thereby to enlighten, elevate and improve society by teaching true moral, rational, intellectual and personal axioms of

conduct that is so desperately needed in this nation, and this world, today. The facts are openly available to the IRS, the religious inquisitors of the Government, that the religious beliefs and activities of POW#1, and its Director, Emmett F. Fields, are absolutely and unquestionably sincere, and that Fields has, and does devote large amounts of his time, and a significant percentage of his personal income, to the religious work of POW#1. (In a meeting with Fields at IRS Headquarters in Washington, D.C. on August 24, 1994, officers of the IRS acknowledge they were convinced that the religious beliefs, activities, etc. of Emmett F. Fields, Director and creator of POW#1, was sincere.) In view of the open and public way in which the religious activity of POW#1 is carried on, there is no excuse for Government harassment of this religious institution. We therefore contend that the true purpose of the Government, and its religious inquisitors in the IRS, is the same as all other holy inquisitors of the past; to preserve the power, wealth, status and income of the corrupt established religious institutions, and to destroy all new religions before they can mature and become a force for reform and for the religious elevation of society.

The Plaintiff calls attention to the fact that the rules for religious conformity of the United States Government, are so constructed that an individual cannot file for Religious Liberty, but must unite with others and form a group or organization in order to even qualify to apply to be established as a religious entity, and thereby to receive the special privileges and immunities granted only to Government established religions. Such Government religious disenfranchisement of the American individual is diametrically opposed to the original intent of Religious Liberty and Freedom of Conscience, whereby America was to be a Nation of Free Individuals.

It is clearly stated on IRS instructions for Form 1023 that: "2. Organizations that are not required to file Form 1023. -- The following organizations will be considered tax exempt under section 501(c)(3) even if they do not file Form 1023: (a) Churches, their integrated auxiliaries, and conventions or associations of churches, . . ." Therefore POW#1, being the absolute equivalent of a "church" is by default already established and therefore must receive all the privileges, advantages, immunities, etc. etc. Constitutional or not, that the government grants other Government established and special-privileged religious institutions. And, as the Government has seen fit to deny itself the authority to investigate the wealth, income, use, distribution, activity, etc. etc. within "Churches, their integrated auxiliaries, and conventions or associations of churches." The Government cannot investigate the internal activities of POW#1 until it asserts its authority to investigate the inner workings of all religious institutions.

POW#1 contends that neither the Government, the IRS, nor any other Government entity has, or can have, the authority to treat one religious institution differently than it treats other religious institutions; nor can the Government have the authority to say that a religion is not a religion, a "church" is not a "church," in order to exercise religious discrimination. Therefore the Plaintiff contends that the Court must first rule on the Constitutionality of the Government establishment of religion, and the denial of the free and equal exercise thereof to religions that are denied Government establishment, before the Court can consider the unfounded implications of fraud used by the Government as an excuse for challenging the rightful religious status of POW#1. POW#1 does, and must in conscience, reject and condemn the attempt of the Government (IRS) to remove POW#1 from its default status as a "church."

Wherefore, the premises considered, the plaintiff demands that POW#1 and all other religions, religious beliefs, Institutions of Religion, and all religious entities, organizations, temples, halls, synagogues, religious individuals, electronic media religions, etc., by whatever name or means of activity, be treated equally and justly, without favoritism, censure, discrimination or harassment by the Government of the United States;

that the Government be required to cease and desist from establishing religions, and/or prohibiting the free and equal exercise thereof;

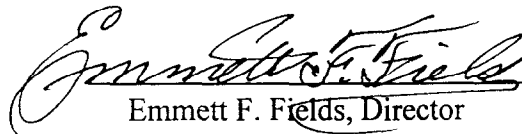
that the Government cease to investigate, judge, harass, deny, or in any way to single-out, or concern itself with the lawful religious work of POW#1, or of any other religious entity, be it individual or group;

that the Government be required to terminate all offices, agencies, departments, or whatever such may be called, of religious inquiry or 'Holy Inquisition' now operating within the IRS, or that may be operating within any other branch, agency or department of the Government of the United States, or of any State, possession, holdings or other property that is under the protection of the U.S. Constitution;

that the Government of the United States be made fully liable for the harm done POW#1 and all other religions, religions institutions and religious individuals that have been, and are being, denied the first and most basic right guaranteed under the Constitution of the United States -- Religious Liberty;

that all Government money, grants, etc. ad infinitum, ad nauseam, given to Government established religions, under whatever excuse, be also given in equal amount to POW#1 or/and other Freethought religions entities, to be used for public charity, scholarships, research, etc. so that the rational religions may receive public praise and approval for "good works" that the Government now finances only for the Government established religions;

that the Federal Government be required to initiate an ongoing program of Affirmative Action to reestablish Religious Liberty and to undo, as far as possible, the egregious harm done by the immoral and shameful religious establishment, and active religious discrimination, that the United States Government has practiced for well over a century.



Emmett F. Fields, Director
Point of Wisdom #1
514 Eastern Parkway
Louisville, Kentucky 40217-1818

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF COLUMBIA

POINT OF WISDOM #1,)
)
 Plaintiff,)
) Civil No. 1:95CV00558 HHG
 v.)
)
 UNITED STATES,)
)
 Defendant.)

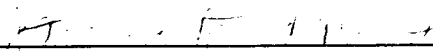
DEFENDANT'S MOTION TO DISMISS

The United States, by and through undersigned counsel, and pursuant to the Federal Rules of Civil Procedure, Rules 12(b)(1) hereby moves this Court for an Order dismissing the Complaint in this action. The grounds for this motion are that the Court lacks subject matter jurisdiction in this matter.

Attached hereto and incorporated herein is a supporting memorandum. Also attached is a proposed Order granting the relief requested.

Dated: July 21, 1995.

Respectfully submitted,


MARGARET M. EARNEST
Trial Attorney, Tax Division
U.S. Department of Justice
P.O. Box 227
Ben Franklin Station
Washington, D.C. 20044
(202) 307-6562

OF COUNSEL:

ERIC H. HOLDER, JR.
United States Attorney

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF COLUMBIA

POINT OF WISDOM #1,)
)
Plaintiff,)
) Civil No. 1:95CV00558 HHG
v.)
)
UNITED STATES,)
)
Defendant.)

MEMORANDUM IN SUPPORT OF DEFENDANT'S
MOTION TO DISMISS

Pursuant to Federal Local Court Rule 108(a), the United States hereby submits its memorandum in support of its motion to dismiss the complaint.

STATEMENT & DISCUSSION

Plaintiff filed its application for tax exempt status under Section 501(c)(3) of the Internal Revenue Code as an "Institution of Religion" in 1992. (Compl., p. 1.) The Complaint, which challenges the Internal Revenue Service's adverse determination as to plaintiff's tax exempt status, was filed and signed by Emmett F. Fields, plaintiff's Director.

ARGUMENT

Pursuant to 26 U.S.C. §7428, this Court has jurisdiction to make a declaratory judgment with respect to the qualification of an organization as an organization described in Section 501(c)(3) of the Internal Revenue Code. Jurisdiction exists, however, only "upon the filing of an appropriate pleading." 26

U.S.C. §7428(a)(1). The statute explicitly provides a limitation that the pleading may be filed only by the organization the qualification or classification of which is at issue. 26 U.S.C. § 7428(b)(1).

Pursuant to 28 U.S.C. § 1654, "[i]n all courts of the United States the parties may plead and conduct their own cases personally or by counsel as, by the rules of such courts, respectively, are permitted to manage and conduct causes therein."

In Turner v. American Bar Association, 407 F. Supp. 451, 477 (N.D. Tex. 1975), aff'd. sub nom. Taylor v. Montgomery, 539 F.2d 715 (7th Cir. 1976), the Court was faced with the question of whether a layman could represent an association under 28 U.S.C. § 1654. The Court found the statute to provide for representation only "by an attorney admitted to the practice of law by a governmental regulatory body and that by a person representing himself. The statute does not allow for unlicensed laymen to represent anyone else other than themselves." Id. at 477. The Turner court noted that "the consistent interpretation of § 1654 is that the only proper representative of a corporation or partnership is a licensed attorney, not an unlicensed layman regardless of how close his association with the partnership or corporation." Id. at 476.

In commenting on the language of 28 U.S.C. § 1654, the Supreme Court has noted that "save in a few aberrant cases the lower courts have uniformly held that 'parties may plead and

conduct their own case personally or by counsel' does not allow corporations, partnerships, or associations to appear in federal court other than through a licensed attorney." Rowland v. California Men's Colony, 113 S.Ct. 716, 721 (1993).

Thus, it is well established that corporations and unincorporated associations must appear in court by and through an attorney. Id.; Licht v. America West Airlines, 40 F.3d 1058, 1059 (9th Cir. 1994); Eagle Associates v. Bank of Montreal, 926 F.2d 1305 (2nd Cir. 1991); Taylor v. Knapp, 871 F.2d 803, 806 (9th Cir.), cert. denied, 493 U.S. 868 (1989); Jones v. Niagra Frontier Transportation Authority, 722 F.2d 20, 22 (2nd Cir. 1983).

This rule applies as well to not-for-profit associations. See Abadian v. Internal Revenue Service, No. 93-886 (D.D.C. Oct. 29, 1993) (copy attached) (granting defendant's motion to dismiss Section 7428 action filed by non-profit association's president). See also Strong Delivery Ministry Association v. Board of Appeals of Cook County, 543 F.2d 32, 34 (7th Cir. 1976).

In this case, plaintiff is not represented by counsel; rather, the Complaint has been filed and signed by Emmett F. Fields, plaintiff's director. Accordingly, the Court lacks subject matter jurisdiction as plaintiff has failed to file an appropriate pleading.

CONCLUSION

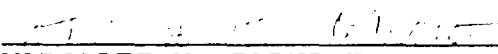
It is the position of the United States that its motion to

\\

dismiss ought to be granted.

Dated: July 21, 1995.

Respectfully submitted,



MARGARET M. EARNEST
Trial Attorney, Tax Division
U.S. Department of Justice
P.O. Box 227
Ben Franklin Station
Washington, D.C. 20044
(202) 307-6562

OF COUNSEL:

ERIC H. HOLDER, JR.
United States Attorney

FILED

UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF COLUMBIA

1993

BAHMAN K. ABADIAN,

Plaintiff

v.

INTERNAL REVENUE SERVICE
EXEMPT ORGANIZATIONS
TECHNICAL DIVISION
DEPARTMENT OF TREASURY,

Defendant.

CLERK OF DISTRICT COURT
DISTRICT OF COLUMBIA

Civ. Action 93-886

ORDER

Plaintiff filed this action pursuant to 26 U.S.C. § 7428 seeking a declaratory judgment against the Internal Revenue Service's ("IRS") adverse ruling as to the exempt status of Institute of Socioeconomic Reform, Inc. ("the Institute") under § 501(c)(3) of the Internal Revenue Code. Pending before the Court are defendant's motion to dismiss and plaintiff's motion to amend complaint.

Defendant moves to dismiss the complaint on the grounds that the plaintiff, Bahman K. Abadian, does not have standing to bring this action because he is not "the organization the qualification or classification of which is at issue." 26 U.S.C. § 7428(b)(1). Additionally, defendant moves to dismiss the complaint because the plaintiff has failed to sign the complaint in violation of Federal Rule of Civil Procedure 11. Plaintiff opposes defendant's motion to dismiss on the grounds that the Institute of Socioeconomic Reform, Inc. ("the Institute") does not have money to hire a lawyer. Moreover, the Institute's Charter states that Mr. Bahman Abadian is the

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President of the Institute, and he has filed the action in that capacity. For this reason, plaintiff moves to amend the case caption to include the phrase, "President, Institute for Socioeconomic Reform, Inc." Defendant does not oppose substituting the Institute for Socioeconomic Reform as a party plaintiff for Mr. Abadian. However, defendant argues that a proper motion has not been made because Mr. Abadian still seeks to litigate this action on behalf of the Institute, signing the motion to amend on its behalf.

According to 26 U.S.C. § 7428(b)(1), "[a] pleading may be filed under this section only by the organization the qualification or classification of which is at issue." The complaint states "[t]his suit contests a final adverse ruling by the defendants as to the exempt status of [the] Institute for Socioeconomic Reform, under section 501(c)(3) of the Internal Revenue Code." Complaint ¶ 4. Therefore, the Institute is the organization, qualification or classification at issue and is the proper party plaintiff. Although Mr. Abadian seeks to amend the caption to substitute the Institute as the party plaintiff, he continues to act as counsel for the Institute.

It is well established that a corporation must appear through an attorney. Church of the New Testament v. United States, 783 F.2d 771, 773 (9th Cir. 1986); Heiskell v. Mozie, 82 F.2d 861, 863 (D.C. Cir. 1936). Except in extraordinary circumstances, corporations cannot be represented by lay persons. See In re Holliday's Tax Serv., Inc., 417 F. Supp. 182, 185 (E.D.N.Y. 1979) (modifying absolute rule of corporate

representation in bankruptcy petition filed by corporation's sole shareholder). This rule of licensed legal representation extends to not-for-profit corporations. See Strong Delivery Ministry Ass'n. v. Board of App. of Cook Cty., 543 F.2d 32, 33-34 (7th Cir. 1976) (per curiam). The theory behind the rule is that "a corporation is an artificial entity which can act only through agents." Holliday's, supra, 417 F. Supp. at 183 (citing 9 Fletcher on Corporations § 4463 (1931, Cum. Supp. 1975)). The United States Court of Appeals for the District of Columbia has explained the rationale behind the requirement:

The rule in these respects is neither arbitrary or unreasonable. It arises out of the necessity, in the proper administration of justice, of having legal proceedings carried on according to the rules of law and the practice of courts and by those charged with the responsibility of legal knowledge and professional duty... The rules for admission to practice law in the courts of the District of Columbia require the applicant to submit to an examination to test not only his knowledge and ability, but also his honesty and integrity, and the purpose behind the requirements is the protection of the public and the courts from the consequences of ignorance or venality.

Heiskell, supra, 82 F.2d at 863; see also Jones v. Niagara Frontier Transp. Authority, 722 F.2d 20, 22 (2d Cir. 1983).

The Court is cognizant of the fact that the Institute may not have sufficient money to hire a lawyer. However, consistent with the many courts that have considered whether corporations and other types of organizations can appear through a lay representative, the Court holds that the only proper representative of the Institute is a licensed attorney. Accordingly, the Court grants defendant's motion to dismiss.¹

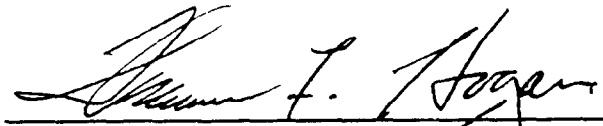
¹ The Court expresses no opinion on defendant's motion to dismiss under Federal Rule of Civil Procedure 11.

However, the Court dismisses the above-captioned case without prejudice. The Institute is free to re-file this case in a timely manner either by retaining proper legal counsel or by obtaining a pro bono attorney from the various bar organizations that provide free legal assistance to qualified litigants.

SO ORDERED.

29/10

October, 1993.



Thomas F. Hogan
United States District Judge

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF COLUMBIA

POINT OF WISDOM #1,)	
Emmett F. Fields, Director)	
Plaintiff,)	
)	
V.)	Civil No. 1:95CV00558 HHG
)	
UNITED STATES)	FIELDS v. IRS
)	
Defendant.)	

PLAINTIFF’S MEMORANDUM INVALIDATING DEFENDANT’S MOTION.

Defendant’s motion to dismiss is invalid and without grounds as Civil case No. 1:95CV00558 was filed with the U.S. District Court for the District of Columbia as “Fields v. IRS” Plaintiff being aware of restrictions against individuals representing an organization. In corresponding with the Court, and Defendant’s attorney, Plaintiff has always referred to this case by its proper name, as: “RE: Case Number 1:95-00558, FIELDS v. IRS ...,” see enclosed copies of marked letters.

Defendant’s motion to dismiss also overlooks the true character of this case, in that the Plaintiff, Point of Wisdom #1/Emmett F. Fields, Director, is ‘An Institution of Religion,’ and by the rules of the Internal Revenue Service, (IRS), only an organization can seek Government establishment as a religion, and be awarded the special benefits the Government confers upon its established religions -- individuals being denied the right even to apply for Government religious establishment. This denial of individual religious liberty is a basic point of this case; see enclosed marked items of the original Appeal. The fact, therefore, that Emmett F. Fields could not apply for a Government religious establishment because he is an individual; and, as we see, if

he, with others, seek Government religious establishment as a religious institution or organization, as is demanded by the IRS (Defendant), they are prevented from engaging in the legal action necessary to question the IRS rejection of their rightful religious status without an attorney. Neither Point of Wisdom #1, nor Emmett F. Fields, has, or should need, the enormous (to us) amounts of money necessary to seek, in an American Court, the most basic right this Nation was founded to provide every individual American -- Religious Liberty.

As the reason given in the motion to dismiss is invalid due to the fact that the case is properly filed as "FIELDS v. IRS," and because a vital point of the case itself is used by Defendant as an excuse for dismissal, we ask that the Court DENY Defendant's motion and allow the basic Civil Rights questions this case raises to be heard.

Dated: July 25, 1995.

Respectfully submitted,

Emmett F. Fields, Director
Point of Wisdom #1
514 Eastern Parkway
Louisville, KY 40217-1818

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF COLUMBIA

POINT OF WISDOM #1,)
)
 Plaintiff,)
) Civil No. 1:95CV00558 HHG
 v.)
) FIELDS v. IRS
 UNITED STATES,)
)
 Defendant.)

PLAINTIFF'S MOTION FOR SUMMERY JUDGEMENT

The Plaintiff, in view of the delay and evasion engaged in by Defendant, and pursuant to the Rules of the United States District Court for the District of Columbia, RULE 108(h), plaintiff hereby moves this Court for Summery Judgement in this case. The grounds for this motion are that the United States Government is in flagrant violation of plainly stated Constitutional provision against government establishment of religion, and in violation of the many United States Supreme Court, and lower Court, decisions that clearly and forcible decree that the government, neither State nor Federal, can enact laws, nor enforce administrative decisions, that establish, or tends to establish, any form of religion; Defendant being also in plain violation of many Supreme and lower Court decisions that declare the government cannot enquire into the religious beliefs, practices, ideals, etc., of any individual or religious organization but only into the sincerity with which these religious belief are held.

Attached hereto and incorporated herein is a supporting memorandum. Also attached is a proposed Order granting the judgement requested.

Dated: October 13, 1995

Respectfully submitted

A handwritten signature in cursive script that reads "Emmett F. Fields". The signature is written in black ink and is positioned above the printed name.

Emmett F. Fields

Director

Point of Wisdom #1

514 Eastern Parkway

Louisville, KY 40217-1818

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF COLUMBIA

POINT OF WISDOM #1,)
Emmett F. Fields, Director)
Plaintiff,)
) Civil No. 1:95CV00558 HHG
v.)
) FIELDS v. IRS
UNITED STATES,)
)
Defendant.)

MEMORANDUM IN SUPPORT OF PLAINTIFF'S
MOTION FOR SUMMARY JUDGMENT.

Pursuant to Federal Local Court Rule 108(a), the plaintiff hereby submits its memorandum in support of its motion for Summary Judgment.

STATEMENT & DISCUSSION.

Defendant, the Government of the United States, through its agency the Internal Revenue Service (IRS), grants religious establishment to some Government approved religious institutions (sometime called "churches") and denies equal religious establishment to other, equally religious, institutions and individuals of different religious practice and persuasions. This religious establishment is in flagrant violation of the first clause of the First Amendment to the Constitution of the United States, that reads: "Congress shall make no law respecting an establishment of religion, or prohibiting the free exercise thereof; ..."

ARGUMENT AND STATEMENT OF FACTS.

The Government of the United States, through its agency the IRS, is in blatant violation of the establishment clause of the First Amendment by establishing some religions and denying other religions an equal Government establishment; and by prying into the religious beliefs and practices of individuals and Institutions of Religion that apply for Government religious establishment. Also, it is upon the personal judgement of the IRS agent, or agents, reviewing the petition that the applying religious institution is either accepted by the Government, and established as a "church," or the religious institution is rejected and denied all Government

benefits that are granted only to Government established religions (sometime called "churches") in complete violation of the First Amendment of the Constitution of the United States.

In proof of these charges I here give the list of 14 -- a) through n) -- Government religious demands, and the following paragraph thereafter that shows that the list is only a general guide and that other considerations are used to "determine" whether an organization is a "church" or not. The final judgement, therefore, is completely in the hands of the reviewing Government employee (or Religious Inquisitor), and this renders the unconstitutional Government list of rules for religious conformity, even more offensive by placing the final decision wholly in the hands of an individual whose decision must reflect his or her personal prejudices, religious beliefs, mood, etc. There can be no question but that this Government religious conformity list, and the final decision that permits a fallible Government employee to decide to grant or deny Religious Liberty, is absolutely unconstitutional. It will be noted that the Government uses the words "church" and "religion" interchangeably and therefore the one also means the other.

The list of official Government religious conformity demands follows:

"Certain characteristics are generally attributed to churches. These attributes have been developed by IRS and by court decision. They include:

- a) A distinct legal existence
- b) A recognized creed and form of worship
- c) A definite and distinct ecclesiastical government
- d) A formal code of doctrine and discipline
- e) A distinct religious history
- f) A membership not associated with any other church or denomination
- g) An organization of ordained ministers
- h) Ordained ministers selected after completing prescribed courses of study
- i) A literature of its own
- j) Established places of worship
- k) Regular congregations
- l) Regular religious services
- m) "Sunday schools" for the religious instruction of the young

n) Schools for the preparation of its ministers

“Although the foregoing list is not all-inclusive, and not all the attributes must be present in every case, these characteristics, together with other facts and circumstances, are generally used to determine whether an organization constitutes a church for federal purposes.”

It offends the American conscience to even read this narrow, prejudice, persecution prone list and the vague paragraph that follows, this paragraph conveys the message; ‘I will let you enjoy religious liberty only if I like your religion and how you practice it.’ I refuse to believe this list was developed with the aid or approval of any American “court decisions,” it reeks of un-American religious tyranny. And this fact cannot be refuted!

The arguments sustaining plaintiff’s claims of the unconstitutionality of the Government of the United States establishing religions; enquiring into religious beliefs of citizens; empowering government agents to make personal decisions as to whether to establish and protect, or to reject and destroy, a religion; and in the excessive Government entanglement with religion, have all been forcefully made by the United States Supreme Court, and as the Court has said these things far more elegantly, clearly and forcefully, and with far more authority than plaintiff could possibly hope to do, I need only quote from the decisions of the Supreme Court, with some added arguments to prove the irrefutable truth of this Constitutional case.

FACT 1. GOVERNMENT CANNOT JUDGE RELIGION.

UNITED STATES v. BALLARD, 1944, 322 U.S. 78, clearly states that it is unconstitutional for government to judge the merits of a religion. In *Ballard* the U.S. Supreme Court said:

“The Fathers of the Constitution were not unaware of the varied and extreme views of religious sects, of the violence of disagreement among them, and the lack of any one religious creed on which all men would agree. They fashioned a charter of government which envisaged the widest possible toleration of conflicting views. ... The religious views espoused by respondents might seem incredible, if not preposterous, to most people. But if those doctrines are subject to trial before a jury charged with finding their truth or falsity, then the same can be

done with the religious beliefs of any sect. When the triers of fact undertake that task, they enter forbidden domain. The First Amendment does not select any one group, or any one type of religion for preferred treatment. It puts them all in that position.”

The Government, through the IRS, assumes itself to be the “triers of fact” in religion, and presumes to “select ... one type of religion for preferred treatment.” and unconstitutionally denies the same “preferred treatment” to other, equally religious religious beliefs and institutions. The U.S. Government, through the IRS, does thereby “enter forbidden domain” that is beyond the sphere of Government authority. This fact cannot be denied.

FACT 2. GOVERNMENT AGENTS CANNOT MAKE OFFICIAL PERSONAL DECISIONS ON RELIGION.

In *CANTWELL v. CONNECTICUT*. 1940, 310 U.S. 296, the Supreme Court forcefully states that the government cannot, upon the personal opinion of a government official, deny religion its Constitutional Liberty as the IRS is doing. In *Cantwell* the Supreme Court said:

“It will be noted, however, that the Act requires an application to the secretary of the public welfare council of the State; that he is empowered to determine whether the case is a religious one, and that the issue of a certificate depends upon his affirmative action. If he finds that the cause is not that of religion, to solicit for it becomes a crime. He is not to issue a certificate as a matter of course. His decision to issue or refuse it involves appraisal of facts, the exercise of judgement, and the formation of an opinion. He is authorized to withhold his approval if he determines that the case is not a religious one. Such censorship of religion as the means of determining its right to survive is a denial of liberty protected by the First Amendment...”

The acts declared unconstitutional in *Cantwell* are **exactly** the same as in the case we now have before us with regard to the U.S. Government, where an IRS agent’s decision “involves appraisal of facts, the exercise of judgement, and the formation of opinion” and he “is authorized to withhold his approval if he determines the case is not a religious one.”

The fact that this denial of religious liberty by the State of Connecticut was declared unconstitutional by the Supreme Court certainly indicates that the **exact same action**, done by

the U.S. Government, through the IRS, is equally unconstitutional and offensive to Religious Liberty. This fact cannot be refuted.

FACT 3. INDIVIDUALS ARE UNCONSTITUTIONALLY DENIED THEIR RIGHT TO EQUAL RELIGIOUS LIBERTY.

The Bill of Rights, the first ten Amendments to the Constitution of the United States, has come to mean that every individual American has certain inalienable rights. The purpose of this guarantee of basic rights is to protect the personal liberties of the individual from intrusion by the majority. Without these protected individual rights we would not be a nation of law, but a nation of force; the strong would rule the week and the many would oppress the few. The Bill of Rights guarantees every American his or her basic individual rights, and these rights cannot legally be increased by individuals banning together to form gangs, societies, churches, organizations, etc., if this were possible the Bill of Rights would be meaningless, and individual rights nothing; gangs would rule. Organizations incorporate themselves into legal “persons” so they can deal in the market-place the same as a natural persons do, these corporate individuals are in no way legally superior to an individual natural person, though they may be made up of hundreds, or thousands, of individuals. Therefore, the IRS is in error of basic Constitutional guarantees of individual religious liberty when it enforces rules that denies to the individual American the same benefits that it grants to groups and gangs. IRS rules have no provision for the religious individual to even apply for equal Government religious establishment as a “church” and to receive equal religious benefits that the Government only allows to groups or gangs of individuals that form themselves into a “church,” and have “A distinct legal existence.”

It is an obvious basic Constitutional axiom that: **Individual rights are not increased by number.** This fact cannot be effectively refuted.

FACT 4. GOVERNMENT ESTABLISHMENT OF RELIGIONS FAILS UNDER THE LEMON TEST.

Under *LEMON v. KURTZMAN*, (1971, 403 U.S. 602) analysis any statue or practice which touches upon religion, if it is to be permissible under the establishment clause it; 1. must

have a secular purpose; 2. must neither advance nor inhibit religion in principle or primary effect; and 3. must not foster excessive entanglement with religion.

1. What secular purpose does the selective establishment of religions have? **NONE!** In *WALZ v. COMMISSION OF THE CITY OF NEW YORK*, 1970, Mr. Justice BRENNAN, concurring said:

“... government grants exemptions to religious organizations because they uniquely contribute to the pluralism of American society by their religious activities. Government may properly include religious institutions among the variety of private, nonprofit groups which receive tax exemptions, for each group contributes to the diversity of association, viewpoint and enterprise essential to a vigorous, pluralistic society.”

If diversity were the real purpose in establishing religions and granting them tax-exemptions, then it is obvious that **ALL** religions, and religious individuals, would be equally established and granted a tax-exemption, as that, and only that, would truly contribute “to the diversity of association, viewpoint and enterprise essential to a vigorous, pluralistic society.” **NO!** The only “secular purpose” of government establishing some religions and granting them tax-exemptions and other privileges, and denying other, equally religious religious organizations a like religious establishment, is to foster the growth and success of certain forms of religion and hinder or destroy all other forms of religion. There is **NO** Constitutional secular purpose in government establishing religions; it is, in fact, entirely detrimental to the Nation. A fact that cannot be successfully refuted.

2. Does Government establishment of some religions advance or inhibit religion in principle or primary effect? To ask the question is to answer it; the established religions are advanced, and the rejected religions are inhibited. Which is, of course, the whole immoral purpose of government establishing certain religions and discriminating against other, equally religious, religions. This obvious fact cannot be successfully refuted.

3. Does Government religious establishment bring about an excessive government entanglement with religion? **YES.** And this fact cannot be denied.

FACT 5. EXCESSIVE RELIGIOUS ENTANGLEMENT OF GOVERNMENT.

WALZ v. TAX COMMISSION OF THE CITY OF NEW YORK, 1970, 397 U.S. 664. The rule established in *WALZ v. TAX COMMN*, was, "where there must be an entanglement of government with religion the avenue of least entanglement is to be the course taken." The rule of least entanglement is certainly the best and only course that government should take concerning religion, but the Supreme Court, after making the best possible decision concerning entanglement with religion, then assumed that giving special privileges to established religions would produce less entanglement with religion than a policy of non-intervention in religion would -- an amazing assumption! Historic facts have proved this assumption was a grave error. The only two possible decisions in the *WALZ* case was; 1. Decide that to continue tax-exemption of certain religions was the Constitutional decision, and thereby to continue to over-tax citizens who did not believe in any of the established religions and force them, through additional taxes, to support religions they believe to be false and even criminal. Or, 2. the Court could have decided that the only proper and Constitutional course was for all religious institutions to pay their full and rightful taxes on all wealth, property, investments and income, etc. The question is what would be the outcome of each of these decisions?

1. As we know, the decision in the *WALZ* case was to continue tax-exemptions for churches -- but only those churches recognized and established as "churches" by the U.S. Government. Due to this decision the government continues to operate a system of religious investigation and selective establishment of some "churches," by a process that can only be called a 'Holy Inquisition.' Under this Supreme Court ruling the most sacred religious beliefs and practices of the American people becomes the object of crass government inquiry and evaluation; an evaluation that the government and the IRS is entirely unequipped to perform. Every religion established by the government through the IRS -- without a long and expensive legal fight that almost always decimates and destroys the opposed religion -- has been only those false religions that are unacceptable to modern enlightened thought, theological investigation and historic knowledge.

The *WALZ* decision is easily the worst, most wrong, decision the Supreme Court has ever made. Worse even than the Dred Scott case (*Scott v. Sandford*, 1857) that had to be reversed by

the Civil War, or the "separate but equal" case (*Plessy v. Ferguson*, 1896) that had to be reversed by fire and fury in the 1960s, after years of suffering and discrimination -- and we are still suffering from that hennas misjudgment. The *WALZ* case has robbed America of its first and most fundamental freedom, Religious Liberty. It has forced the Government to limit the number of parasite religions (true religion would never become a burden upon the society it serves) by presuming to dictate what is, and what is not, religion. This prier-restraint and censorship of religious belief and exercise offends -- nay, outrages -- the most basic Constitutionally protected right of free religious exercise. This fact cannot be denied.

2. If the decision in the *WALZ* case had been that religion (sometime called "churches") must pay their honest and proper taxes, (the same as publishing companies do, that have equal Constitutional liberty under freedom of the press) all religions would be treated equally by the Government, and the government would have no excuse to investigate the sacred religious beliefs and practices of any religion, the government would have only the right to investigate the financial aspect of religion, to collect the property tax, investment income tax, profit tax, etc., and to look into deductions and expenses. Such non-religious investigation of religious entities would be entirely Constitutional. The decision in the *WALZ* case does not, and can not, make Government religious establishment Constitutional; it cannot give the IRS the right to enquire into the religious beliefs, lawful activities, mode of "worship," number of, or type of, gods believed in -- if any; the number of "worshippers" at services -- or even to require that a religion must have "services;" nor can the Government rightfully enquire into any other religious characteristic of American citizens who might practice their religion in groups or alone, and still be equally religious. If an American citizen says he or she is religious the government can have no right to say otherwise, and that religious citizen is entitled to every advantage that government grants to every other religious citizen, or religious organization, in America. The U.S. Constitution and every Supreme Court decision previous to *WALZ*, that touched upon religion, emphatically denies the Government the power to establish religions.

The Court, realizing the possibility of a wrong decision in the *WALZ* case, and taking note of the expressed fears in the strong dissenting opinion of Justice Douglas, said: "If tax exemption can be seen as the first step toward "establishment" of religion, as Mr. Justice

DOUGLAS fears, the second step has been long in coming. Any move which realistically “establishes” a church or tends to do so can be dealt with “while this Court sits.” ”

The worst fears of Justice Douglas has been fully realized, the U.S. Government **IS** in the business of establishing religions, and discriminating against those religions not accepted for government establishment. It is time, and long past time, for the Supreme Court to make good its promise to correct the Court’s worst ever decision by realizing that “Any move which realistically “establishes” a church or tends to do so can be dealt with “while this Court sits” ” has already happened and has become a grave threat the this Nation. These facts, and this danger, cannot be denied.

FACT 6. ECONOMIC DANGER OF RELIGIOUS ESTABLISHMENT.

The economic danger of religious establishment was clearly seen by **James Madison**, fourth president of the United States and known as ‘the Father of the Constitution.’ After Madison’s retirement from the Presidency in 1817, he started writing an ongoing commentary and warning against the dangers that beset his beloved Government, this commentary is known as Madison’s Detached Memoranda. In this work Madison said;

“Strongly guarded as is the separation between Religion & Govt in the Constitution of the United States the danger of encroachment by Ecclesiastical Bodies, may be illustrated by precedents already furnished in their short history. (See the cases in which negatives were put by J.M. [James Madison] on bills passed by Congs and his signature withheld from another. See also attempt in Kentucky for example, where it was proposed to exempt Houses of Worship from taxes.

“... But besides the danger of a direct mixture of Religion & civil government, there is an evil which ought to be guarded agst in the indefinite accumulation of property from the capacity of holding it in perpetuity by ecclesiastical corporations. The power of all corporations, ought to be limited in this respect. The growing wealth acquired by them never fails to be a source of abuse. A warning on this subject is emphatically given in the example of the various Charitable establishment in G.B. [Great Briton] the management of which has been lately scrutinized. The excessive wealth of ecclesiastical Corporations and the misuse of it in many Countries of Europe

has long been a topic of complaint. In some of them the Church has amassed half perhaps the property of the nation. When the reformation took place, an event prompted if not caused, by the disordered state of things, how enormous were the treasures of religious societies, and how gross the corruptions engendered by them; so enormous & so gross as to produce in the Cabinets & councils of the Protestant states a disregard, of all the pleas of the sacredness of property held in religious trust. The history of England during the period of the reformation offers a sufficient illustration for the present purpose. ...

"... Are the U.S. duly awake to the tendency of the precedents they are establishing, in the multiplied incorporation of Religions Congregations with the faculty of acquiring & holding property real as well as personal? Do not many of these acts give this faculty, without limit either as to time or as to amount? And must not bodies, perpetual in their existence, and which may be always gaining without ever losing, speedily gain more than is useful, and in time more than is safe? Are there not already examples in the U.S. of ecclesiastical wealth equally beyond its object and the foresight of those who laid the foundation of it? In the U.S. there is a double motive for fixing limits in this case, because wealth may increase not only from additional gifts, but from exorbitant advances in the value of the primitive one. In grants of vacant lands, and of lands in the vicinity of growing towns & Cities the increase of value is often such as if foreseen, would essentially control the liberality confirming them. The people of the U.S. owe their Independence & their liberty, to the wisdom of descrying in the minute tax of 3 pence on tea, the magnitude of the evil comprised in the precedent. Let them extort the same wisdom, in watching agst every evil lurking under plausible disguises, and growing up from small beginnings. *Obsta principiis.*"

In the *WALZ* case the Justices seemed to believe that the additional taxes that each citizen had to pay, to make up for church tax-exemption, was small, but that is not true. The wealth, real and personal, tangible and intangible, in the hands of Government established religious institutions is staggering, and growing at an enormous rate. There can be no question but that this great erosion of the tax base is at the root of our Nation's economic problems. No one really knows what the extent of the enormous wealth that is in the hands of Government established religious organizations is -- not even the IRS.

The *WALZ* decision, in effect, said that “American citizens can be forced, through additional taxes, to support the government established churches that they do not believe in.” This present case, in effect, asks; “Can some American churches and religions Constitutionally be forced to support government established churches by being taxed, not only to support the government, Federal and local, but taxed also for the support of Government established churches and religions (so called) that the Government has chosen for a privileged tax exemptions not accorded to true religion?” If some churches can be taxed to support other, competing, churches the situation is criminally unconstitutional, and that fact cannot be successfully challenged.

President Ulysses S. Grant. In his message to Congress in 1875 President Grant said: “... I would also call your attention to the importance of correcting an evil that, if permitted to continue, will probably lead to great trouble before the close of the nineteenth century. It is the acquisition of vast amounts of untaxed church property. In 1850, I believe the church property of the United States, which paid no tax, municipal or state, amounted to \$87,000,000. In 1860 the amount had doubled. In 1870 it was \$354,483,587. By 1900, without check, it is safe to say this property will reach the sum exceeding \$3,000,000,000. (3 billion dollars) So vast a sum, receiving all the protection of the benefits of government, without bearing its proportion of the burdens and expenses of same, will not be looked upon acquiescently by those who have to pay the taxes. The accumulation of so vast a property as here alluded to, without taxation, may lead to sequestration without constitutional authority, and through blood. I would suggest the taxation of all property equally.”

President Grant did not realize the enormous expansion of wealth that would be generated by the rapid growth of this Nation, and that expansion was able to absorb the terrible loss of revenue suffered through tax-exemptions for churches and religions up to World War I. Nor did he foresee the National Debt, that would absorb the revenue deficiency after WWI. It has been reasonably estimated that the increase in the National Debt each year, in peacetime, almost exactly equals the loss of revenue due to tax-exemptions granted to Government established churches.

If tax-exemptions for churches are Constitutional, then all churches, religions and religious individuals must receive the same tax-exemption, along with any other government benefits bestowed upon the Government established churches. The justice of this cannot be denied.

FACT 7. HISTORIC OVERVIEW OF THE SUPREME COURT DECISIONS UPHOLDING RELIGIOUS LIBERTY.

WATSON v. JONES, 1872 said:

“In this country the full free right to entertain any religious belief, to practice any religious principle, and to teach any religious doctrine which does not violate the laws of morality and property, and which does not infringe personal rights, is conceded to all. The law knows no heresy, and is committed to the support of no dogma, the establishment of no sect. The right to organize voluntary religious associations to assist in the expansion and dissemination of any religious doctrine, ...”

Cantwell v. Connecticut, 1940, the interrelationship of Establishment and Free Exercise of religion was first considered by the Supreme Court in the *Cantwell* case where it was said that the Court's “inhibition of legislation” had:

“a double aspect. On the one hand, it forestalls compulsion by law of the acceptance of any creed or the practice of any form of worship. Freedom of conscience and freedom to adhere to such religious organization or form of worship as the individual may choose cannot be restricted by law. On the other hand, it safeguards the free exercise of the chosen form of religion. Thus the Amendment embraces two concepts, -- freedom to believe and freedom to act. The first is absolute but, in the nature of things, the second cannot be.”

Everson v. Board of Education, 1947, said;

“... scope of the First Amendment ... was designed forever to suppress the establishment of religion or the prohibition of the free exercise thereof. In short, the Court held that the Amendment “Requires the state to be a neutral in its relations with groups of religious believers and non-believers; it does not require the state to be their adversary. State power is no more to be used so as to handicap religion than it is to favor them.”

Zorach v. Clauson, 1952, said:

“There cannot be the slightest doubt that the Amendment reflects the philosophy that Church and State should be separated. And so far as interference with the ‘free exercise’ of religion and an ‘establishment’ of religion are concerned, the separation must be complete and unequivocal. The First Amendment within the scope of its coverage permits no exception; the prohibition is absolute.”

Chief Justice WARREN in *McGowan v. Maryland*, 1961, for a unanimous Court on this point, said:

“But, the First Amendment, in its final form, did not simply bar a congressional enactment *establishing a church*; it forbade all laws *respecting an establishment of religion*. Thus, this Court has given the Amendment a ‘broad interpretation ... in the light of its history and the evils it was designed forever to suppress.’”

Mr. Justice BLACK for the Court in *Torcaso v. Watkins*, 1961, without dissent but with Justice Frankfurter and HARLAN concurring in the result, said:

“We repeat and again reaffirm that neither a State nor the Federal Government can constitutionally force a person ‘to profess a belief or disbelief in any religion.’ Neither can constitutionally pass laws or impose requirements which aid all religions as against non-believers, and neither can aid those religions based on a belief in the existence of God as against those religions founded on different beliefs.”

Engel v. Vitale, 1962, said:

“Although these two clauses may in certain instances overlap, they forbid two quite different kinds of governmental encroachment upon religious freedom. The Establishment Clause, does not depend upon any showing of direct governmental compulsion and is violated by the enactment of laws which establish an official religion whether those laws operate directly to coerce non-observing individuals or not. This is not to say, of course, that laws officially prescribing a particular form of religious worship do not involve coercion of such individuals. When the power, prestige and financial support of government is placed behind a particular religious belief, the indirect coercive pressure upon religious minorities to conform to the prevailing officially approved religion is plain.”

Jobin v. Arizona, 1942,

“If all expression of religion or opinion, however, were subject to the discretion of authority, our unfettered dynamic thoughts or moral impulses might be made only colorless and sterile ideas. To give them life and force, the Constitution protects their use. No difference of view as to the importance of the freedoms of press or religion exist. They are “fundamental personal rights and liberties.” *Schneider v. Irvington*. To proscribe the dissemination of doctrines or arguments which do not transgress military or moral limits is to destroy the principal bases of democracy, -- knowledge and discussion. One man, with views contrary to the rest of his compatriots, is entitled to the privilege of expressing his ideas by speech or broadside to anyone willing to listen or to read. Too many settled beliefs have in time been rejected to justify this generation in refusing a hearing to its own dissentients.”

MINERSVILLE SCHOOL DISTRICT v. GOBITIS, 1940;

“Certainly the affirmative pursuit of one’s convictions about the ultimate mystery of the universe and man’s relation to it is placed beyond the reach of law. Government may not interfere with organized or individual expression of belief or disbelief. Propagation of belief -- or even of disbelief in the supernatural -- is protected, whether in church or chapel, mosque or synagogue, tabernacle or meeting-house. Likewise the Constitution assures generous immunity to the individual from imposition of penalties for offending, in the course of his own religious activities, the religious views of others, be they a minority or those who are dominant in government

“... To state the problem is to recall the truth that no single principle can answer all life’s complexities. The right to freedom of religious belief, however dissident and however obnoxious to the cherished beliefs of others -- even a majority -- is itself the denial of an absolute. But to affirm that the freedom to follow conscience has itself no limits in the life of a society would deny that very plurality of principles which, as a matter of history, underlies protection of religious toleration.”

GIROUARD v. UNITED STATES, 1946.

“Mr. Justice Holmes stated in the *Schwimmer* Case: “if there is any principle of the Constitution that more imperatively calls for attention than any other it is the principle of free

thought -- not free thought for those who agree with us but freedom for the thought that we hate. I think that we should adhere to that principle with regard to admission into, as well as to life within this country." The struggle for religious liberty has through the centuries been an effort to accommodate the demands of the State to the conscience of the individual. The victory for freedom of thought recorded in our Bill of Rights recognizes that in the domain of conscience there is a moral power higher than the State. Throughout the ages men have suffered death rather than subordinate their allegiance to God to the authority of the State. Freedom of religion guaranteed by the First Amendment is the product of that struggle. As we recently stated in *United States v. Ballard*, "Freedom of thought, which includes freedom of religious belief, is basic in a society of free men.

TORCASO v. WATKINS, 1961.

"When our Constitution was adopted the desire to put the people "securely beyond the reach" of religious test oaths brought about the inclusion in Article VI of that document of a provision that "no religious Test shall ever be required as a Qualification to any Office or public Trust under the United State." Article VI supports the accuracy of our observation in *Girouard v. United States* that "[t]he test oath is abhorrent to our tradition." Not satisfied, however, with Article VI and other guarantees in the original Constitution, the First Congress proposed and the States very shortly thereafter adopted our bill of Rights, including the First Amendment. That Amendment broke new constitutional ground in the protection it sought to afford to freedom of religion, speech, press, petition and assembly. Since prior cases in this Court have thoroughly explored and documented the history behind the First Amendment, the reasons for it, and the scope of the religious freedom it protects, we need not cover that ground again. What was said in our prior cases we think controls our decision here.

"Later we declared, *Everson v. Board of Education* and said this: "The 'establishment of religion' clause of the First Amendment means at least this: Neither a state nor the Federal Government can set up a church. Neither can pass laws which aid one religion, aid all religions, or prefer one religion over another. Neither can force nor influence a person to go to or to remain away from church against his will or force him to profess a belief or disbelief in any religion. No person can be punished for entertaining or professing religious beliefs or disbeliefs, for church

attendance or non-attendance. No tax in any amount, large or small, can be levied to support any religious activities or institutions, whatever they may be called, or whatever form they may adopt to teach or practice religion. Neither a state nor the Federal Government can, openly or secretly, participate in the affairs of any religious organization or groups and *vice versa*. In the words of Jefferson, the clause against establishment of religion by law was intended to erect 'a wall of separation between church and State.' "

ABINGTON TOWNSHIP SCHOOL DISTRICT v. SCHEMP, 1963, Mr. Justice DOUGLAS, concurring. From the opinion of the Court, part III:

"Almost a hundred years ago in *Minor v. Board of Education of Cincinnati*, Judge Alphonso Taft, father of the revered Chief Justice, in an unpublished opinion stated the ideal of our people as to religious freedom as one of

"absolute equality before the law, of all religious opinions and sects. ...

"The government is neutral, and, while protecting all, it prefers none, and it *disparages* none."

Before examining this "neutral" position in which the Establishment and Free Exercise Clause of the First Amendment place our Government it is well that we discuss the reach of the Amendment under the cases of this Court.

First, this Court has decisively settled that the First Amendment's mandate that "Congress shall make no law respecting an establishment of religion, or prohibit the free exercise thereof" has been made wholly applicable to the States by the Fourteenth Amendment. ...

Second, this Court has rejected unequivocally the contention that the Establishment Clause forbids only governmental preference of one religion over another. Almost 20 years ago in *Everson*, the Court said that "[n]either a state nor the Federal Government can set up a church. Neither can pass laws which aid one religion, aid all religions, or prefer one religion over another." And Mr. Justice Jackson, dissenting, agreed:

"There is no answer to the proposition ... that the effect of the religious freedom Amendment to our Constitution was to take every form or propagation of religion out of the realm of things which could directly or indirectly be made public business and thereby be supported in whole or in part at tax-payers expense. ... This freedom was first in the Bill of

Rights because it was first in the forefathers' minds; it was set forth in absolute terms, and its strength is its rigidity.

“Further, Mr. Justice Rutledge, joined by Justice Frankfurter, Jackson and Burton, declared:

“The [First] Amendment’s purpose was not to strike merely at the official establishment of a single sect, creed or religion, outlawing only a formal relation such as had prevailed in England and some of the colonies. Necessarily it was to uproot all such relationships. But the object was broader than separating church and state in this narrow sense. It was to create a complete and permanent separation of the spheres of religious activity and civil authority by comprehensively forbidding every form of public aid or support for religion.

“The same conclusion has been firmly maintained ever since that time and we reaffirm it now.”

“IV The interrelationship of the Establishment and Free Exercise Clause was first touched upon by Mr. Justice Roberts for the Court in *Cantwell v. Connecticut*, where it was said that their “inhibition of legislation” had a double aspect. On the one hand, it forestalls compulsion by law of the acceptance of any creed or the practice of any form of worship. Freedom of conscience and freedom to adhere to such religious organization or form of worship as the individual may choose cannot be restricted by law. On the other hand, it safeguards the free exercise of the chosen form of religion. Thus the Amendment embraces two concepts, -- freedom to believe and freedom to act. The first is absolute but, in the nature of things, the second cannot be.

“A half dozen years later in *Everson v. Board of Education*, this Court, through Mr. Justice BLACK, stated that the “scope of the First Amendment ... was designed forever to suppress” the establishment of religion or the prohibition of the free exercise thereof. In short, the Court held that the Amendment requires the state to be a neutral in its relations with groups of religious believers and non-believers; it does not require the state to be their adversary. State power is no more to be used so as to handicap religion than it is to favor them.”

McCullum v. Board of Education ... Mr. Justice Frankfurter, joined by Justices Jackson, Rutledge and Burton wrote a very comprehensive and scholarly concurrence in which he said “[s]eparation is a requirement to abstain from fusing functions of Government and religious

sects, not merely to treat them all equally.” Continuing, he stated that:

“the Constitution ... prohibited the Government common to all from becoming embroiled, however innocently, in the destructive religious conflicts of which the history of even this country records some dark gages.”

Zorach v. Clauson, 1952, said:

“There cannot be the slightest doubt that the Amendment reflects the philosophy that Church and State should be separated. And so far as interference with the ‘free exercise’ of religion and an ‘establishment’ of religion are concerned, the separation must be complete and unequivocal. The First Amendment within the scope of its coverage permits no exception; the prohibition is absolute. ...”

FLAST v. COHEN, 1968, said:

“... For example, standing requirements will vary in First Amendment religious cases depending upon whether the party raises an establishment Clause claim or a claim under the Free Exercise Clause. ...”

Mr. Justice FORTAS, concurring. ...

“I agree that *Frothingham* does not foreclose today’s result. I agree that the congressional powers to tax and spend are limited by the prohibition upon Congress to enact laws “respecting an establishment of religion.” This thesis, slender as its basis is, provides a direct “nexus,” as the Court puts it, between the use and collection of taxes and the congressional action here. Because of this unique “nexus,” in my judgement, it is not far-fetched to recognize that a taxpayer has a special claim to status as a litigant in a case raising the “establishment” issue. This special claim is enough, I think, to permit us to allow the suit, coupled, as it is, with the interest which the taxpayer and all other citizens have in the church-state issue. In terms of the structure and basic philosophy of our constitutional government, it would be difficult to point to any issue that has a more intimate, pervasive, and fundamental impact upon the life of the taxpayer -- and upon the life of all citizens.

“Perhaps the vital interest of a citizen in the establishment issue, without reference to his taxpayer’s status, would be acceptable as a basis for this challenge. We need not decide this. But certainly, I believe, we must recognize that our principle of judicial scrutiny of legislative acts

which raise important constitutional questions requires that the issue here presented -- the separation of state and church -- which the Founding Fathers regarded as fundamental to our constitutional system -- should be subjected to judicial testing. This is not a question which we, if we are to be faithful to our trust, should consign to limbo, unacknowledged, unresolved, and undecided.”

The basic question that plaintiff raises in the present case is ‘establishment,’ in this case, not by Congressional legislation, or a law passed by any legally elected legislative body, but an establishment of religion by Government administrative decree; by unelected government employees. But the Government is responsible for the actions of all its parts, just as a Captain is responsible for activities aboard his ship, the Government is responsible for the establishment of religions, and discrimination against unestablished religions, just as if Congress had passed an unconstitutional law respecting an establishment of religion, and thereby did great harm to the true religion that was not established. This fact cannot be refuted.

EVERSON v. BOARD OF EDUCATION OF EWING TOWNSHIP, 1947.

“A large proportion of the early settlers of this country came here from Europe to escape the bondage of laws which compelled them to support and attend government-favored churches. The centuries immediately before and contemporaneous with the colonization of America had been filled with turmoil, civil strife, and persecutions, generated in large part by established sects determined to maintain their absolute political and religious supremacy. With the power of government supporting them, at various times and places, Catholics had persecuted Protestants, Protestants had persecuted Catholics, Protestant sects had persecuted other Protestant sects, Catholics of one shade of belief had persecuted Catholics of another shade of belief, and all of these had from time to time persecuted Jews. In efforts to force loyalty to whatever religious group happened to be on top and in league with the government of a particular time and place, men and women had been fined, cast in jail, cruelly tortured, and killed. Among the offences for which these punishments had been inflicted were such things as speaking disrespectfully of the views of ministers of government-established churches, non-attendance at those churches, expressions of non-belief in their doctrines, and failure to pay taxes and other tithes to support

them.

“These practices of the old world were transplanted to and began to thrive in the soil of the new America. The very charters granted by the English Crown to the individuals and companies designated to make the laws which would control the destinies of the colonials authorized these individuals and companies to erect religious establishments which all, whether believers or non-believers, would be required to support and attend. An exercise of this authority was accompanied by a repetition of many of the old-world practices and persecutions. Catholics found themselves hounded and proscribed because of their faith; Quakers who followed their conscience went to jail; Baptists were peculiarly obnoxious to certain dominant Protestant sects; men and women of varied faiths who happened to be in a minority in a particular locality were persecuted because they steadfastly persisted in worshiping God only as their own conscience dictated. And all of these dissenters were compelled to pay tithes and taxes to support government-established churches whose ministers preached inflammatory sermons designed to strengthen and consolidate the established faith by generating a burning hatred against dissenters”

This forceful Supreme Court decision, like so many other Court decisions in the area of religion, should be read in its entirety as they all say very forcefully that the Government of the United States cannot establish religion; that is to say, the Government of the United States cannot Constitutionally do what the this Government is doing through the IRS today.

In several decisions concerning religion the Supreme Court quotes the famous words of Thomas Jefferson taken from the “Danbury Baptist letter” (Actually it was a short address to a Baptist delegation) that said:

“Gentlemen, -- The affectionate sentiments of esteem and approbation which you are so good as to express towards me, on behalf of the Danbury Baptist Association, give me the highest satisfaction. My duties dictate a faithful and zealous pursuit of the interests of my constituents, and in proportion as they are persuaded of my fidelity to those duties, the discharge of them becomes more and more a pleasing.

“Believing with you that religion is a matter which lies solely between man and his God,

that one owes account to none other for his faith or his worship, that the legislative powers of government reach actions only, and not opinions, I contemplate with sovereign reverence that act of the whole American people which declared that their legislature should “make no law respecting an establishment of religion, or prohibiting the free exercise thereof,” thus building a wall of separation between Church and State. Adhering to this expression of the extreme will of the nation in behalf of conscience, I shall see with sincere satisfaction the progress of these sentiments which tend to restore to man all his natural rights, convinced he has no natural rights in opposition to his social duties.”

That part of this address that says “ “make no law respecting an establishment of religion, or prohibiting the free exercise thereof,” thus building a wall of separation between Church and State” are often repeated. But while these words are often quoted to emphasize the “wall of separation between Church and State,” no one seems to have ever read the remainder of the address that says: “Adhering to this expression of the supreme will of the nation in behalf of conscience, I shall see with sincere satisfaction the progress of those sentiments which tend to restore to man all his natural rights, **convinced he has no natural rights in opposition to his social duties.**” (Emphases added)

The last sentence of Jefferson’s Danbury address clearly states that religious man (and churches) “has no natural rights” that would cancel out his duties to society. In other words; ‘obey the laws, respect the rights of others, pay taxes, etc.’ It is clear that Thomas Jefferson would be appalled at the American government establishing churches and allowing those established churches to become a threat to the economic stability of the Nation by accumulating enormous amounts of unrecorded tax-exempt wealth and property, and using that enormous accumulated wealth to engage in political endeavors that are not in the best interest of our free secular Government. The truth of this fact cannot be denied.

This is a very short list of an almost endless number of possible quotes from the United States Supreme Court, and from writings of our Nation’s Founding Fathers, that support Religious Liberty; and forcefully reject any form of religious establishment by the government -- State or Federal.

These words of the Supreme Court are fine and forceful words that emphatically defend the separation of State and church in America. Yet we must ask; Are these fine and forceful words only meaningless rhetoric, window dressing for foreign consumption? Are they, in fact, only words; words that have no application to the real workings of the United States Government? If they are but words, useless and vain, then those Americans who love Liberty must find another Columbus to go and discover another new land where Freedom might again attempt to allow men and women their natural rights; allow them to live in harmony with their deep felt religious beliefs and aspirations, without a government agency with lists of orthodox "criteria," and a government empowered "Holy Inquisitor" demanding religious conformity and threatening Government retaliation -- loss of property, imprisonment, harrasment, even death, for those who cannot believe false religions upon demand. The facts in this conclusion cannot be denied.

SUMMERY

Major Premises

The Defendant, the Government of the United States through its agency the Internal Revenue Service unquestionably engages in the unconstitutional acts of:

1. GOVERNMENT ESTABLISHMENT OF RELIGIONS.
Absolutely prohibited by the United States Constitution.
2. GOVERNMENT PRESUMES TO JUDGE THE TRUTH OF RELIGIONS.
Declared unconstitutional in *UNITED STATES v. BALLARD*, 1944.
3. GOVERNMENT EMPOWERS AGENTS TO MAKE ARBITRARILY JUDGEMENT AS TO WHAT IS AND WHAT IS NOT RELIGION.
Declared unconstitutional in *CANTWELL v. CONNECTICUT*. 1940.
4. GOVERNMENT ESTABLISHMENT OF RELIGION HAS NO SECULAR PURPOSE.
Unconstitutional because it does not meet the test established in *LEMON v. KURTZMAN*. 1971.
5. GOVERNMENT ESTABLISHMENT OF SOME RELIGIONS ADVANCES THOSE RELIGIONS.

Unconstitutional because it does not meet the test established in *LEMON v. KURTZMAN*. 1971.

6. GOVERNMENT ESTABLISHMENT OF RELIGIONS INHIBITS SOME RELIGIONS.
Unconstitutional because it does not meet the test established in *LEMON v. KURTZMAN*. 1971.

7. GOVERNMENT ESTABLISHMENT OF RELIGION FOSTERS EXCESSIVE ENTANGLEMENT WITH RELIGION.

Unconstitutional because it fails to meet the entanglement test established by *WALZ v. TAX COMMISSION OF THE CITY OF NEW YORK*, 1970

Minor Premises

1. GOVERNMENT ESTABLISHMENT OF RELIGION RELIEVES THE ESTABLISHED CHURCHES OF THEIR SOCIAL DUTIES.

Does not meet Thomas Jefferson's conviction that man has no natural rights in opposition to his social duties.

2. GOVERNMENT ESTABLISHMENT OF RELIGION FORCES TAX-PAYERS TO SUPPORT RELIGIONS AGAINST THEIR WILL AND KNOWLEDGE.

Additional taxes must be collected from honest tax-payers to make up for tax not collected from Government established churches.

3. GOVERNMENT ESTABLISHMENT OF RELIGION ENDANGERS THE ECONOMIC STABILITY OF THE UNITED STATES.

Loss of tax revenue due to religious establishment has burdened the United States with an unredeemable National Debt and continues to increase that debt at an ever increasing rate.

4. GOVERNMENT ESTABLISHMENT OF RELIGION ENDANGERS THE POLITICAL STABILITY OF THE UNITED STATES.

The uncontrolled wealth and power of Government established religions have become a great political threat to the ability of government to prevent a religious usurpation of power in the United States. Note the growing political power of the Christian Right and Fundamentalism in general.

5. GOVERNMENT ESTABLISHMENT OF RELIGION ENDANGERS THE SECURITY OF THE UNITED STATES.

Government established religions include religions that are indistinguishably intertwined with foreign governments hostile to the United States, and other religions that are themselves international powers whose sympathies and purpose are not in the best interest of a free United States.

5. GOVERNMENT ESTABLISHMENT OF RELIGION ENDANGERS THE INTELLECTUAL AND SCIENTIFIC DEVELOPMENT OF THE UNITED STATES.

The primary purpose of the Government established religions is self-perpetuation, increasing their political power, and endless expansion, therefore they opposes all advances in science, education and knowledge that conflict with their ancient dogmatic assumptions. Note, for example, "Scientific" Creationism.

These facts are incontestable. In view of the absolute Constitutional restriction on the establishment of religion, and the continuous forceful decisions of the U.S. Supreme Court in declaring that Government establishment of religion is absolutely prohibited by the Constitution of the United States, I humbly petition the Court to, in Summery Judgement, find for the Plaintiff, and for Religious Liberty.

Dated: September 8, 1997.

Respectfully submitted,

Emmett F. Fields, Director
Point of Wisdom #1
514 Eastern Parkway
Louisville, Kentucky 40217

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF COLUMBIA

POINT OF WISDOM #1,)
EMMETT F. FIELDS, DIRECTOR,)
)
Plaintiff,)
) Civil No. 1:95CV00558 HHG
v.)
)
UNITED STATES,)
)
Defendant.)

DEFENDANT'S RESPONSE TO PLAINTIFF'S MOTION FOR SUMMARY JUDGMENT

Plaintiff's motion for summary judgment should be denied. Pursuant to 26 U.S.C. §7428, this Court has jurisdiction to make a declaratory judgment with respect to the qualification of an organization as an organization described in Section 501(c)(3) of the Internal Revenue Code. Jurisdiction exists, however, only "upon the filing of an appropriate pleading." 26 U.S.C. §7428(a)(1). The statute explicitly provides a limitation that the pleading may be filed only by the organization the qualification or classification of which is at issue.

On July 21, 1995, the United States moved to dismiss this action under the Federal Rules of Civil Procedure, Rule 12(b)(1). As set forth in defendant's motion, the plaintiff in this case is not represented by counsel; rather, the Complaint has been filed and signed by Emmett F. Fields, the sole officer and director of plaintiff. See Church of the New Testament v. United States, 783 F.2d 771, 773-774 (9th Cir. 1986) (Layman cannot represent organization in section 7428 case in federal court.)

Consequently, the Court lacks jurisdiction as an appropriate pleading has not been filed.

Even if the Court finds, however, that Mr. Fields, who is not an attorney, may represent Point of Wisdom #1 in this action, the motion for summary judgment should be denied.

The standard of review in a Section 7428 action challenging the denial of an application for federal income tax exemption is limited to the administrative record. See Big Mama Rag v. United States, 494 F. Supp. 473, 474, n.1. (D.D.C. 1979); rev'd on other grounds, 631 F.2d 1030 (D.C. Cir. 1980); Southwest Virginia PSRO, Inc. v. United States, 7802 U.S.T.C. ¶9747 (D.D.C. 1978). The burden of proof as to exempt status or church classification is upon the organization. Airlie Foundation, Inc. v. United States, 826 F. Supp. 537 (D.D.C. 1993), aff'd., 55 F.3d 684 (D.C. Cir. 1995); Prince Edward School Foundation v. Commissioner, 478 F. Supp. 107, 110-111 (D.D.C. 1979), aff'd. per curiam, (D.C. Cir. 1980); cert. denied, 450 U.S. 944 (1981).

Plaintiff's motion fails to allege any facts, much less address the basis of the Internal Revenue Service's determination that Point of Wisdom #1 is not exempt from tax under Section 501(c)(3) of the Internal Revenue Code. Instead, plaintiff simply contends that the Government is without any authority to decide the tax exempt status of religious organizations. (Pltf. Mem., pp. 22 - 24.)

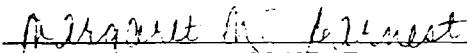
In Basic Unit Ministry of Alma Karl Schurig v. United States, 511 F. Supp. 166 (D.C. 1981), aff'd., 670 F.2d

1210 (D.C. Cir. 1982), the Court rejected this argument stating that "[s]ince religious organizations may be taxed, it follows that the government may decide to grant reasonable exemptions to qualifying organizations while continuing to tax those who fail to meet the qualifications." (Id. at 168 - 169.)

Accordingly, plaintiff's motion for summary judgment should be denied and the Complaint dismissed.

Dated: October 24, 1995.

Respectfully submitted,


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1:95-cv-00558

UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF COLUMBIA

POINT OF WISDOM #1,

Plaintiff,

v.

UNITED STATES,

Defendant.

Civil Action No. 95-0558
(HHG)

FILED

JAN 30 1996

CLERK, U.S. DISTRICT COURT
DISTRICT OF COLUMBIA

ORDER

Before the Court are defendant's Motion to Dismiss pursuant to Fed. R. Civ. P. 12(b)(1) and plaintiff's Motion for Summary Judgment. Upon consideration of these Motions and the Oppositions thereto, the Court concludes that defendant's Motion should be granted and plaintiff's Motion should be denied.

This action challenges the decision of the Internal Revenue Service to deny plaintiff's application for tax exempt status under section 501(c)(3) of the Internal Revenue Code, 26 U.S.C. § 501(c)(3) (1994). Pursuant to 26 U.S.C. § 7428(a), this Court may make a declaratory judgment about the qualification of an organization for tax exempt status under section 501(c)(3). However, such a judgment may be made only "upon the filing of an appropriate pleading," which must be "filed by the organization the qualification of classification of which is at issue." 26 U.S.C. § 7428(a)(1), (b)(1).

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Defendant has moved to dismiss the instant complaint because the plaintiff organization is not represented by counsel. Emmett Fields, who is the Director of Point of Wisdom #1, filed the complaint and the subsequent pleadings in this case on the organization's behalf. Fields asserts that he is the true plaintiff in this case, and thus may represent himself. He also argues that the organization does not have sufficient funds to hire an attorney to represent it in this case.

The Court first finds that the organization, Point of Wisdom #1, is the sole proper plaintiff in this case. The statute explicitly provides that any pleading must be filed by the organization whose section 501(c)(3) status is at issue. 26 U.S.C. § 7428(b)(1); see also Church of the New Testament v. United States, 783 F.2d 771, 773 (9th Cir. 1986); Abadian v. Internal Revenue Service, 1993 WL 547472, *1 (D.D.C. Oct. 29, 1993) (Hogan, J.). Thus, the only issue for the Court to resolve is whether the organization must be represented by counsel or whether Fields may pursue the case on the organization's behalf.

Pursuant to 28 U.S.C. § 1654 (1994), "[i]n all courts of the United States the parties may plead and conduct their own cases personally or by counsel as, by the rules of such courts, respectively, are permitted to manage and conduct causes therein." As a general rule, corporations may not be represented by lay persons. See Rowland v. California Men's Colony, 506 U.S. 194, 201-02 (1993). Another judge of this Court has concluded

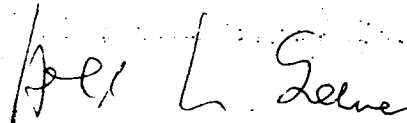
that an organization may not be represented by a lay person in a case brought under 26 U.S.C. § 7428. Abadian, 1993 WL at *2.

Accordingly, this Court concludes that the only proper representative for the organization is a duly licensed attorney. This result ensues even though the organization may not have sufficient funds to retain the services of an attorney, see id., and even though Fields, as the director of the organization, is closely associated with it, see Turner v. American Bar Ass'n, 407 F. Supp. 451, 476 (N.D. Tex. 1975), aff'd sub nom. Taylor v. Montgomery, 539 F.2d 715 (7th Cir. 1976). This Court will dismiss the case without prejudice, leaving the organization "free to re-file this case in a timely manner either by retaining proper legal counsel or by obtaining a pro bono attorney from the various bar organizations that provide free legal services to qualified litigants." Abadian, 1993 WL at *2.

Accordingly, it is this 30th day of January, 1996,

ORDERED that plaintiff's Motion for Summary Judgment be and is hereby denied; and it is

FURTHER ORDERED that the action filed herein by plaintiff be and is hereby DISMISSED without prejudice.



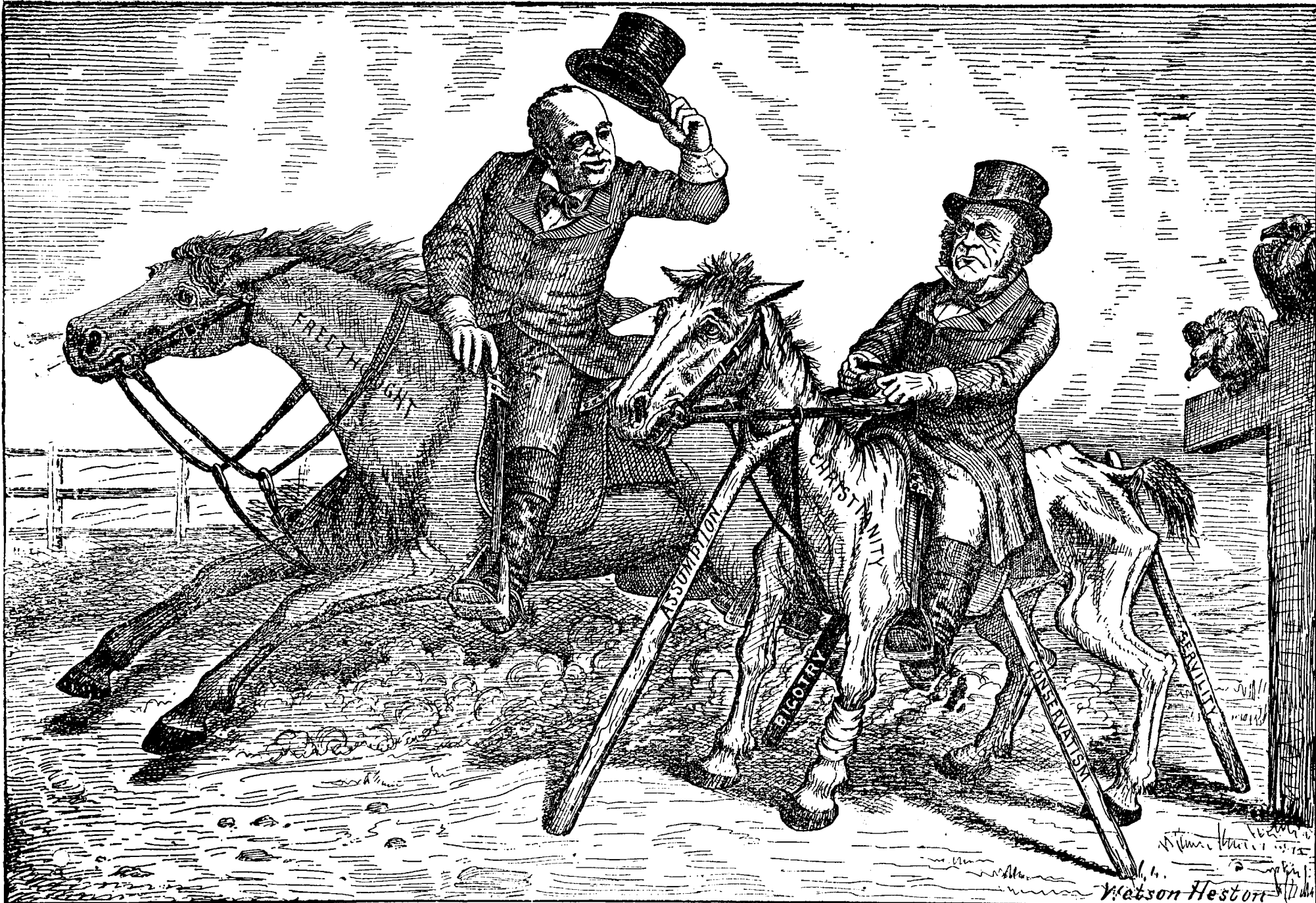
HAROLD H. GREENE
United States District Judge

A WORK NOT WASTED.

So ended my first attempt to end Government preference of certain religious beliefs by giving religions embracing those beliefs preferential treatment and immunities. If I were going the road again there are some things I would do differently. But I had no idea how to proceed, and so I took each step as it came with no idea if it were the right step. It was, and is, entirely clear that the United States Government IS ESTABLISHING some religions, but only the old, rotten, dead religions, and is hindering and destroying all new and higher religions that are based on modern science, thought and *real* morality.

Any Government of any nation in the world, that can dictate what is, and what is not, religion, as the United States Government does, has **NO** religious liberty. It is not enough that the recognized religions, once approved and established, are equal among themselves, as in the United States, that does *not* constitute religious liberty. But how does one attack this perversion and nullification of our most basic and precious liberty when it is done by the Federal Government itself -- the very authority that is entrusted with defending these liberties? That was the question that faced me when I started this adventure, and it is the question that faces the American people yet. If my work will wake others to the fact that we have lost our religious liberty, and they will work toward reestablishing that liberty, my work was not wasted.

Emmett F. Fields



THE RACE BETWEEN AMERICA'S INFIDEL ORATOR AND ENGLAND'S CHRISTIAN STATESMAN.

And after all it may be that "to ride an unbroken horse with the reins thrown upon his neck"—as you charge me with doing—gives a greater variety of sensations, a keener delight, and a better prospect of winning the race than to sit solemnly astride of a dead one in "a deep reverential calm," with the bridle firmly in your hand.—*Ingersoll's Reply to Gladstone.*

Forum

The Courier Journal, Sunday, Nov. 4, 1990

THE CASE FOR AMENDMENT 4...

BY DAVID L. KAREM

The writer, an attorney who is president of the Waterfront Development Corp. in Louisville, represents the 35th state senatorial district. This article first appeared in the October issue of *The Kentucky Journal*.

This fall, Kentucky voters will have the opportunity to decide whether to replace the current, limited constitutional property-tax exemption for religious organizations with a broader, more realistic exemption. The proposed amendment to Kentucky's constitution is the result of Senate Bill 39 enacted by the 1990 General Assembly.

Section 170 of the Kentucky Constitution requires that all property not specifically exempted by the constitution be assessed for tax purposes at its fair cash value. During the 1891 Constitutional Convention the framers of our constitution debated a total exemption for churches from property taxes on the grounds of separation of church and state. However, in that era, there were fears that churches might accumulate enough tax-free land to jeopardize the effectiveness of the property tax. The result of this concern was an exemption for church property limited to places actually used for religious worship and parsonages, and attached grounds, not to exceed one-half acre in cities and two acres in the county.

A century ago the citizens of Kentucky wanted to ensure that religious institutions would not be prevented by state or local taxation from maintaining places of worship. The current exemption for real property stands as evidence of that intent. I believe Kentucky citizens still agree with that intent. However, 100 years have brought significant changes to our world and our state. Churches and church management have not been unaffected by these changes.

In today's more complex arena of employee security and financial management, churches are trying to keep up with the times. Churches, like most employers, have assumed greater responsibilities for providing a secure retirement for their pastors and employees. In seeking to fulfill their expanded missions, churches have begun to utilize investment options that the constitutional convention did not envision in

1891. Many of these investment options are subject to full taxation as intangible personal property. Physically, churches have also expanded beyond the limits that seemed reasonable a century ago. A "city" church, for example, could exceed its half-acre tax-exempt status with its grounds and parking lot alone.

The general issue of exemption of church property came to my attention several years ago when Louisville and Jefferson County sought to bring the Presbyterian Church headquarters to Kentucky. While we were partially successful in that effort, we lost the pension fund portion of that organization to another state that did

"The proposed exemption for real property would continue the philosophy of the 1891 convention by specifying that *only real property owned and occupied by churches* would be exempt from taxation."

not impose a property tax on the intangible property of religious organizations.

Because Kentucky lost those jobs and lost the related investment in the Commonwealth, those out-dated constitutional provisions suddenly became an economic development issue as well as one of freedom of worship. If Kentucky citizens intended to allow churches the freedom to maintain places of worship and to carry out their missions, the imposition and enforcement of the intangible property tax on modern-day churches encroached on freedom and had the additional perverse effect of keeping that and similar organizations out of Kentucky.

I did not believe Kentucky citizens would want this situation to continue. The 1990 General Assembly agreed with me and passed Senate Bill 39.

The proposed amendment would provide exemption for all personal property, both tangible (buses, vans, etc.) — and intangible (stocks, bonds, etc.) owned by religious institutions. The proposal would also update the acreage limitations for churches to allow a tax exemption for real property owned and occupied by religious institutions. The amendment exempting intangibles would extend the freedom of worship intent from the 1891 constitution to encompass the modern scope of church responsibilities. That portion of the amendment could also have positive economic development benefits by attracting other religious organizations to our state. In fact, the Kentucky Chamber of Commerce has endorsed the proposed amendment for just that reason.

The proposed exemption for real property would continue the philosophy of the 1891 convention by specifying that *only real property owned and occupied by churches* would be exempt from taxation. That provision would answer any fears from that earlier time — or now — that churches would amass vast amounts of tax-free property. In the case of both real and intangible property, the proposed amendment would provide reasonable and sufficiently balanced exemptions to allow free exercise of religion without jeopardizing state and local tax revenues.

As a practical matter, the current real property tax-exemption acreage limits are not being enforced, according to Revenue Cabinet officials. For that reason, the expanded exemption is not expected to cause a significant revenue loss for the state or for local taxing districts. The imposition of property taxes on intangible property owned by religious institutions (and by any other Kentucky individual or organization) has been effectively enforced only during the past decade as the state has begun to utilize centralized computer records to track ownership. The intangible property tax exemption for religious institutions will relieve an administrative burden for the state in tracking what historically has been an insignificant amount of property and a minimal tax revenue source. In fact, property taxes no longer represent a substantial

... AND A CASE AGAIN

BY EMMETT F. FIELDS

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alternate identity.”

— One woman to another, chatting over cocktails, in a cartoon caption from *The New Yorker*.

The Louisville Courier-Journal, Sunday November 4, 1990.

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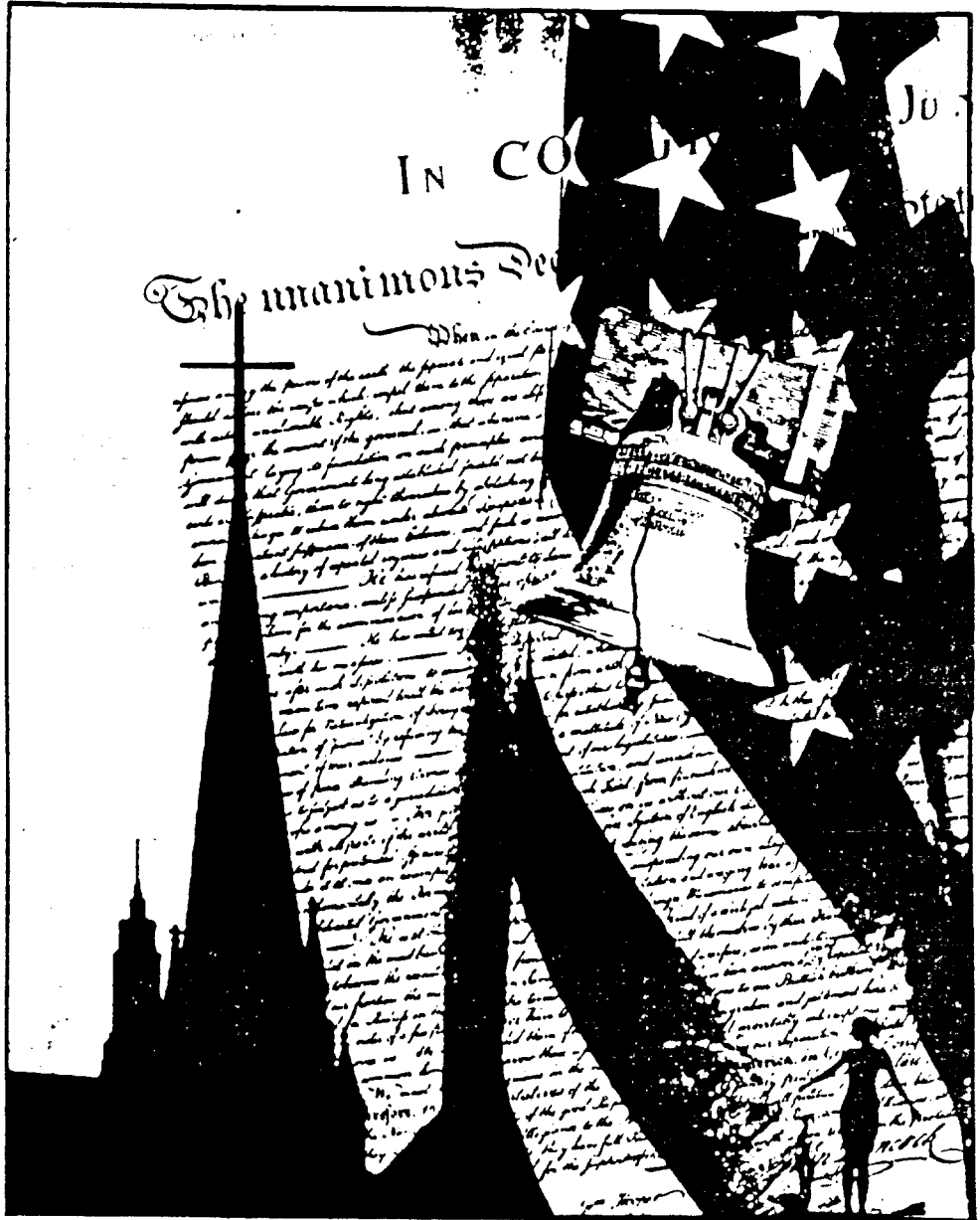


ILLUSTRATION BY KAREN WATSON

portion of Kentucky's total state revenues compared to a century ago when the current constitution was written.

In closing, let me say that from both a philosophical and practical standpoint, this constitutional amendment deserves voter approval. Although I sponsored Senate Bill 39, this amendment is not just an urban issue. Each and every religious institution in our Commonwealth will potentially

share the benefits of this amendment and each and every city, town and county will be better able to compete for the relocation of religious organizations that will be free to bring their jobs and their investments to Kentucky.

□

The text of the proposed amendment appears in the "Election Checklist" on the facing page.

CASE AGAINST IT

MMETT F. FIELDS

The Courier-Journal, Sunday, Nov. 4, 1990

The writer, of Louisville, is a retired tool-and-die maker. He frequently comments on church-and-state affairs in the Readers' Forum.

Little has appeared in *The Courier-Journal* about the very important Amendment #4 to the Kentucky Constitution that would increase, even more, the tax exemptions of organized religion. One wonders why? The churches that would profit most from the proposed even greater exemptions are the great affluent churches with multi-million dollar cash reserves, and/or huge parking lots, impressive recreational facilities that make them little more than disguised country clubs, and those with extensive indoctrination facilities. The small independent churches that one might call the true "American church," having none of these wondrous improvements, would not profit from the new exemptions and would face no threat if Amendment #4 fails.

The large, profitable churches, after immorally ignoring the highest law of our Commonwealth, the Kentucky constitution, and for years cheating the people of Kentucky out of millions in unpaid taxes, are now determined to have the Kentucky Constitution amended to make their admitted dishonesty legal. In order to accomplish this, they are prepared, according to *The C-J* (Oct. 24), to expend many thousands of dollars (legally belonging to Kentucky taxpayers) for advertising to persuade the public to vote for Amendment #4 and against ... the best interests of our state

and the most basic rights of our nation.

Already, under the guise of "tax exemptions" the American taxpayer is forced to pay far more in support of organized religion than taxpayers in any European nation that has an established church. And this in spite of our Constitution and such grand words as these of Thomas Jefferson:

"No man shall be compelled to frequent

"Such forced church support through taxation is not American; it is pure tyranny. It is as if the American Revolution had never happened...."

or support any religious worship or ministry or shall otherwise suffer on account of his religious opinions."

James Madison, fourth president of the United States, who was known as the Father of the Constitution, wrote his advice to our infant nation in his "Detached Memoranda." Among many other criticisms of religious encroachments he said:

"Strongly guarded as is the Constitution of the United States, the danger of encroachment by Ecclesiastical Bodies may be illustrated by precedents already furnished in their short history." ...

President Ulysses S. Grant, in his message to Congress in 1875, said: "I also call your attention to the importance of correcting an evil that, if permitted to continue, will probably lead to great trouble before the close of the 19th Century. It is the acquisition of large amounts of untaxed church property. The accumulation of so vast a property, as here alluded to, without taxation, may amount to a sequestration without constitutional authority, and through blood. I suggest the equalization of all property equally."

The amount of tax-exempt church property in existence at those early periods in American history, extensive as it was, is nothing compared to the magnitude of the exempted church property today. *Courier-Journal's* article Oct. 24, 1990, in which church officials made estimates of the annual income of their churches would have to pay if Amendment #4 failed; their estimates" are exceedingly low. It was estimated that the United Methodist churches in Kentucky would have to pay \$4 million, the Catholic churches \$10 million. I believe these figures were multiplied by 10, or 100, the total would be nearer the truth.

There is a great lie that churches and politicians pretend to believe, and that is that "The power to tax is the power to destroy." That is absolutely untrue! The statement is "The power to tax is unequal to the power to destroy." The unconstitutional exemption of the enormous wealth of organized religion from the tax base of this state has added greatly to the national debt.

These arguments for and against the proposed Amendment to the Constitution of Kentucky was published two days before election day, and in the same paper was the recommended voting list that instructed citizens to vote for the proposed Amendment. Several people had complained that the paper had published no arguments against the proposed Amendment, and the *Courier-Journal* agreed to consider publishing an article in support of the Amendment, and I wrote and submitted the above article. My article was published along with an article by Senator David Karem one of the leading politicians behind this religious rape of our state Constitution. Why would a politician betray his sacred trust to the people of Kentucky in such a blatant manner?

D A CASE AGAINST IT

BY EMMETT F. FIELDS

President Ulysses S. Grant, in his charge to Congress in 1875, said: "I also call your attention to the importance of correcting an evil that, if permitted to continue, will probably lead to great trouble before the close of the 19th Century. It is the acquisition of vast amounts of untaxed church property. . . . The accumulation of so vast a property as here alluded to, without taxation, may lead to a sequestration without constitutional authority, and through blood. I suggest the taxation of all property equally."

The amount of tax-exempt church property in existence at those early periods in American history, extensive as it was, was nothing compared to the magnitude of exempted church property today. In *The Courier-Journal's* article Oct. 24, two church officials made estimates of the annual taxes their churches would have to pay if the purported Amendment #4 failed; their "estimates" are exceedingly low. It was estimated that the United Methodist churches in Kentucky would have to pay \$4 million, and the Catholic churches \$10 million. I believe if these figures were multiplied by 10, or even 100, the total would be nearer the true figure.

There is a great lie that churches tell and politicians pretend to believe, and the lie is that "The power to tax is the power to destroy." That is absolutely untrue! The true statement is "The power to tax *unequally* is the power to destroy." The unconstitutional exemption of the enormous wealth of organized religion from the tax base of this nation has added greatly to the national debt, and

has put an unjust burden upon every honest American for generations to come. Again, I repeat that religious tax exemptions completely nullify the most basic religious right of this nation, that no man or woman shall be forced to support any religion or ministry he/she does not believe in.

Such forced church support through tax-

ation is not American; it is pure tyranny. It is as if the American Revolution had never happened, and we are still living under the religious tyranny of Christian Europe 300 years ago. To vote for Amendment #4 is to vote *against* everything that is right, patriotic and American.

Special to The Courier-Journal

Kentucky Tax Amendment #4
The Rape of the People

Louisville Freethought Society Forum
March 25, 1991
Emmett F. Fields

First I must say that I did not choose the name of my talk this evening. I had agreed to talk on the Kentucky Religious-Tax Amendment, and the title just suddenly appeared on the schedule. I would not have chosen the word RAPE: Rape is entirely too mild a term to describe what Amendment #4 does to the taxpayers of Kentucky.

There has recently been a terrible criminal case in Kentucky that comes so near paralleling this new Kentucky tax law that I cannot help using it for a perfect example. In the criminal case a young girl was kidnaped, and not only raped but was chained to a tree for all further outrages. That is exactly what the new, immoral, un-American Religious-Tax law does to the honest taxpayers of Kentucky. It leaves the taxpayers chained and helpless; unable to resist all the further demands of religion. The great difference being that Kentucky taxpayers are not left to the whim of just one monster, as in the case of the unfortunate girl, but are at the absolute mercy of any and all of the sects, cults, churches, Godisms, Spookisms, charities-so-called, and all of the other numerous "legal" monsters that make up the colossal fraud called Organized Religion.

In the case of that young girl, after many days of abuse she finally got possession of a gun and killed her molester. I fully expect that American taxpayers will eventually have to resort to exactly the same remedy. Organized Religion leaves no other options.

Amendment #4 on the ballot November 6th was short and sweet (for RELIGION). In just a few words it includes such far reaching effects, and such utter absence of all limitations and definitions that it renders its victims powerless for legal recourse. That law is at once the grab, the rape, the chain and the tree. How long will Kentucky taxpayers remain chained to that tree, to be used, abused and robbed, and robbed, and robbed before they rebel?

Shortly before the election this Amendment was discussed on K.E.T (Kentucky Educational Television) and the two people discussing this Religious-Tax grab were both ordained ministers of the Christian religion. This is always the case in any question that concerns religion. There is only one side that is allowed to be heard -- and one side only! This nation is no longer a free nation in matters of religion, it is a Religious Dictatorship! Those who are out to rob the general public are allowed to publicly debate HOW they shall accomplish the robbery, but those who are to be robbed are not allowed to be heard. Those citizens of this nation who recognize the falseness, the fraud, the immorality, and the evil of Organized Religion are never allowed to object.

And so the discussion was between two Christian ministers; the Rev. Katherine Kinnamon of the 'Kentucky Council of Churches' who took the position that Amendment #4 was a fine and necessary thing, and the Rev., or, as he was called, Professor, Paul D. Simmons, who is a professor of 'Moral Theology' at the Louisville Baptist Theological Seminary. Prof. Simmons said that a new law was necessary but that Amendment #4 was inadequate. He

described it as: "a band-aid approach to a problem that is requiring surgery." I cannot imagine a more radical case of surgery than Amendment #4! It completely gutted the Constitution of Kentucky of ALL protection against clerical fraud.

According to Prof. Simmons' estimations churches have been cheating Kentucky tax-payers out of almost ELEVEN MILLION DOLLARS every year. Until November 6th of 1990 religion was required by law to pay tax. Church people knew the law, they knew they were required by law to pay taxes; they knew they were cheating their neighbors by not paying their taxes. And yet they never did pay their tax. They have been illegally, immorally and knowingly cheating the citizens of Kentucky out of eleven million dollars every year. But yet, they always claim that religion is necessary for good morals. Need I tell you that religion lies just as well as it steals?

Over all, I will say, that Prof. Simmons did a reasonably good job by pointing out that the new tax law is too vague; that it would not prevent churches from going into all kinds of profitable businesses in unfair competition with businesses that have to pay tax. But my original objection still stands; that "both sides" of that discussion was only ONE side of the question. The people being robbed were not invited or allowed to speak.

One statement made by the Rev. Katherine Kinnamon was almost unbelievable in its smugness. In answer to a statement by the Host of the program, Mr. Ken Kurtz, that the people must pay the taxes that the churches do not pay. She exclaimed: "This assumes that the people are not the church! Why this is one of the most highly churched states in the Union." If that were true the churches would not have to seek a law that would force the un-churched to pay their taxes. The necessary money would have been donated in the 'old fashioned' way.

Today, in America, at least one-fourth of all tax money goes directly or indirectly into the pockets of Organized Religion. If Kentucky had a law that those who are NOT part of "the church," can be excused from paying that part of their tax by simply stating the fact that they are "un-churched" we would soon see just how "highly churched" Kentucky really is.

A "highly churched" state would support the obligations of churches by voluntary contributions from members. Churches would not need to have laws passed to force the government to subsidize religion in any way. Citizens who are not members of a church must NOT be forced to support any church or religion against their will. That is pure, simple, basic, Americanism! To be forced by law to support a false religion is pure tyranny.

Ms. Kinnamon admitted that religion in Kentucky is so weak that many churches could not survive if they had to pay their rightful tax, and therefore she feels justified in seeking aid from the civil powers. In reply to this let me quote Benjamin Franklin:

"When a religion is good, I conceive it will support itself; and when it does not support itself, and God does not take care to support it so that its professors are obliged to call for help of the civil power, 'tis a sign, I apprehend, of its being a bad one."

The Kentucky Religious-Tax Amendment #4, was, as I have said, short and sweet for religion, it reads: "ARE YOU IN FAVOR OF PROVIDING A TAX EXEMPTION FOR THE REAL PROPERTY OWNED AND OCCUPIED BY, AND THE PERSONAL PROPERTY, BOTH TANGIBLE AND INTANGIBLE, OWNED BY INSTITUTIONS OF RELIGION?"

I will point out that the word "CHURCH" does not even appear in that Amendment. The 'church' part of the Religion Industry had become unimportant; it was only used for tax purposes.

In the United States today, religion dominates the Hospital Industry, the Nursing Home Industry, the Child Care Industry, the Salvage Store Industry, the Bingo Industry, and "Heaven" only knows how many other hidden Industries religion does dominate. Is it any wonder that they want tax exemption for "the real property owned and occupied by, and the personal property, both tangible and intangible, owned by institutions of religion." There is no other organized crime that is quite so well organized as religion.

On November 6th, 1990 Amendment #4 was enacted by referendum vote and took effect immediately upon passage. Ministers had been preaching for the passage of that Amendment from the pulpit for weeks before 'out-siders' were even aware of its existence. And the churches spent thousands of dollars for T.V. advertisements in the final days before the election. Religion took every unfair advantage to ensure the passage of its pet swindle.

For some STRANGE reason The Louisville Courier-Journal was strongly in favor of the great Religious-Tax swindle called Amendment #4. Ever since that newspaper was acquired by the Gannett Newspaper Syndicate it has been extremely hostile toward ALL criticism of Organized Religion. (Please see my earlier statement: "and "Heaven" only knows how many other hidden Industries religion does dominate.") Therefore, nothing concerning Amendment #4 appeared in the Louisville Courier-Journal until shortly before election day. When at last the Louisville Freethought Society people became aware of the new Tax Amendment, and the limitless extent of its scope, we did what we could. Under pressure from several people, The Courier-Journal finally published an article in opposition to Amendment #4 on Sunday November 4th, but it was too little and too late.

There is a great lie that is said to have come from the Supreme Court; and that lie is always repeated by Organized Religion. The lie is that "The power to tax is the power to destroy." That cannot be true. If every business and every individual were required to pay taxes in exact proportion to the possessions and income of that business or individual; favoring none and cheating none, all would be taxed equally, and some would not be forced to support the others. In this way none could be destroyed. On the other hand if more and more institutions are excused, and excluded, from taxation, and the burden of supporting our government and its expensive services, falls upon fewer and fewer taxpayers, those taxpayers will certainly be economically destroyed.

So we see that the statement: "The power to tax is the power to destroy" is absolutely untrue. The fact is just the opposite, "The power to tax UNEQUALLY is the power to destroy." Amendment #4 is so sweeping and limitless in its exemptions -- for those strange NEW economic critters called "Institutions of Religion" -- that it gives religion the absolute power to destroy the wealth of Kentucky.

As religion in general, and Christianity in particular, has become stronger and stronger in the United States, our freedoms have become less and less. Especially our freedom NOT to support religious opinions and institutions that we know are false in their assumptions and assertions, and evil and degrading in their effect. When I say that "we know they are false and evil," I mean that we are convinced to the point of certainty. And we have reached this certainty by an objective study and investigation of the claims, the history, and the effects of Organized Religion.

What did the "old" Kentucky Constitution of 1891 say? We are told by those who have so greatly profited from its virtual destruction, that it had such "antiquated" language that it was no longer revellent to today's world. Let us consider what that "old and antiquated" 1891 Constitution of Kentucky was actually all about.

In 1891 the citizens of Kentucky established a new Constitution for this Commonwealth. In this Constitution they had two primary concerns as regards the taxation of church property: 1. To ensure that churches could not be prevented, by state or local taxation, from retaining their place of worship. And 2. To place a limit on church tax exempt property to prevent churches from acquiring such extensive tax free property that they would jeopardize the tax base, and become a burden -- a parasite -- upon the general population of Kentucky. To accomplish this protection the Kentucky Constitution of 1891 set a limit for tax exempt church property of one-half acre in towns and cities, and two acres in the country. And this, of course, included the church buildings on the exempt property.

These concerns of those who framed the Kentucky Constitution of 1891 was in accord with the Constitution of the United States, and unless that National Constitution has been overthrown the Kentucky Constitution of 1891 had NO "antiquated" language.

The wisdom of these two concerns, and the equitable solutions found were acceptable, and reasonably just for all. However, as we shall see, even those limited tax exemptions for church property EXCEEDED the intentions of our Nations Founding Fathers. But, generally speaking, the Kentucky Constitution of 1891 was in accord with the Constitution of the United States, and if the Constitution of the United States is still in effect today, then this new Amendment #4 is treasonous and un-American. Amendment #4 is a direct, and flagrant, violation of every idea of Religious Liberty that the Founders of this Nation had the good sense to establish.

If you give dishonesty an inch it will take a mile. If you open your purse to give a criminal a dollar he will take all you have. And so it is with religion. Equitable and generous as the tax solution was in the 1891 Constitution, all the reasonable limitations placed on tax exemptions for church property was completely ignored, and ALL property acquired by religion was immediately, and illegally, removed from the tax roles.

Once that religious property was removed from the tax roles it was never reassessed as to its true taxable value. And this is in spite of the fact that the Kentucky Constitution of 1891 clearly stated that all tax-exempt property was to be reassessed every year. Because this requirement in law was never done, no one knows how much religious property is off the tax rolls in Kentucky. A building removed from the tax rolls in 1929, that had a tax assessed

value that year of \$6,000, may be worth several hundred thousand dollars on today's market, especially if it has been expanded, or if the location has been engulfed into an expensive urban area. Yet, the records, if they were kept at all, would show only the \$6,000.

Professor Simmons was entirely aware of this fact, and in the K.E.T program he said that the records show about "one and three-quarters BILLION dollars" are exempted for church property in Kentucky. But, he said, it must, in fact, be between five and seven billion dollars. I believe if that estimate were doubled or tripled, or perhaps multiplied by ten, it would be a little nearer the true figure. Prof. Simmons pointed out that the tax that would be paid upon his estimate of five to seven billion dollars worth of property would amount to almost eleven million dollars per year.

Now let us look at what the Founding Fathers thought about Religious Liberty. And here let me point out that 'Religious Liberty' is an entirely different thing from 'Freedom of Religion.' The Constitution of the United States established Religious Liberty. And the term most used in debates by those who established this nation, and this Religious Liberty was "Freedom of Conscience." Never "Freedom of Religion."

James Madison is known as 'The Father of the Constitution' and was the fourth President of the United States. After Madison retired from the Presidency in 1817 he continued keeping notes of his observations on the American government. These notes he eventually compiled into a kind of Journal of thoughts, fears and ideas about our government.

The results of Madison's continued concern about this Nation was his 'Detached Memoranda,' a document not quite ambiguous enough to be put into our history books.

I will quote from James Madison's 'Detached Memoranda' as it pertains to the criminal activity under discussion tonight.

"The danger of silent accumulations & encroachments by Ecclesiastical Bodies have not sufficiently engaged attention in the U.S. They have the noble merit of first unshackling the conscience from persecuting laws, and of establishing among religious Sects a legal equality."

Mr. Madison goes on to point out that; "there is one State at least, Virginia, where religious liberty is placed on its true foundation and is defined in its full latitude." And, of course, Virginia's Religious Liberty law gave not 'freedom of religion' but true 'Religious Liberty', which is a vastly different thing.

Further along Mr. Madison goes on to say: "Strongly guarded as is the separation between Religion & Government in the Constitution of the United States the danger of encroachment by Ecclesiastical Bodies, may be illustrated by precedents already furnished in their short history. (See the cases in which negatives were put by J.M. on two bills passed by Congress and his signature withheld from another. See also attempt in Kentucky for example, where it was proposed to exempt Houses of Worship from taxation.)"

"But, besides the danger of a direct mixture of Religion & civil Government, there is an evil which ought to be guarded against in the indefinite accumulation of property from the capacity of holding it in perpetuity by ecclesiastical corporations. ... The growing wealth

acquired by them never fails to be a source of abuses. A warning on this subject is emphatically given in the example of the various Charitable establishments in G.B. (Great Britain) the management of which has been lately scrutinized. The excessive wealth of ecclesiastical Corporations and the misuse of it in many countries of Europe has long been a topic of complaint." ...

"Are the U.S. duly awake to the tendency of the precedents they are establishing, in the multiplied incorporations of Religious Congregations with the faculty of acquiring & holding property real as well as personal? Do not many of these acts give this faculty, without limit either as to time or as to amount? And must not bodies, perpetual in their existence, and which may be always gaining without ever losing, speedily gain more than is useful, and in time more than is safe? Are there not already examples in the U.S. of ecclesiastical wealth equally beyond its object and the foresight of those who laid the foundation of it?"

James Madison gives several more pages of these strong warnings against the evils of religious economic abuses, but we must move along to other things.

President Ulysses S. Grant in his message to Congress in 1875 said:

"I would also call your attention to the importance of correcting an evil that, if permitted to continue, will probably lead to great trouble before the close of the nineteenth century. It is the acquisition of vast amounts of untaxed church property. In 1850, I believe the church property of the United States, which paid no tax, municipal or state, amounted to \$87,000,000. In 1860 the amount had doubled. In 1870 it was \$354,483,587. By 1900, without a check, it is safe to say this property will reach the sum exceeding \$3,000,000,000. (3 billion dollars) So vast a sum, receiving all the protection and benefits of government, without bearing its proportion of the burdens and expenses of the same, will not be looked upon acquiescently by those who have to pay the taxes. The accumulation of so vast a property as here alluded to, without taxation, may lead to sequestration (confiscation) without constitutional authority, and through blood. I would suggest the taxation of all property equally."

In 1941 the Catholic Church alone, in the United States was estimated to have a wealth of \$4,000,000,000 and with an annual income, of at least \$800,000,000, a large part of which is invested, and constantly adds to its ever growing wealth.

When a liberal government took over Spain in the 1930s the Church was found to own more than two-thirds of all the money wealth, and one-third of all the real estate in the country.

In France in 1749 the French government enacted a law forbidding any new convents being established without royal permission, and also incapacitating old ones from inheriting or acquiring any increase of territory. At that time the Church possessed more than one-third of the entire land property of the Kingdom of France, but paid no taxes. This was in spite of the fact that it had become necessary to levy taxes upon the royal lands, and upon all lands owned by the privileged classes.

In 1789, at the time of the French Revolution, it was found that the French clergy "possessed in the largest part of France one-third of the land, half in certain counties, and a good deal more than half in others." At that time the "lower clergy numbered 60,000 men, and the higher clergy 11,000. There were 23,000 monks and 37,000 nuns." (The Historian's History of the World, 1908, vol. 12. p. 223.) Now you know what caused the French Revolution!

There is no doubt that today, in the United States, at least one-fourth of our tax money goes directly or indirectly into the pocket or purpose of Organized Religion. It is easily the greatest scam, confidence game and racket ever devised by the mind of man.

The time in history when our Declaration of Independence, and Constitution of the United States were written, was known as 'The Enlightenment.' It was a time of unusual intellectual stimulation, scientific advancement and religious skepticism. Our Government was a direct result of The Enlightenment. It was the purpose of the Founding Fathers to establish a Government separate from all religious opinion and control. Every American citizens was to possess true Religious Liberty, which meant absolute freedom from all religious taxation.

Religious Liberty is the last thing in the world that Organized Religion wants. Christianity has waged unrelenting war against the great ideals of Religious Liberty that this nation established. Christian propagandists have always insists that this is a "Christian Nation." They reject and despise the fact that America was established as, and is, a "Free Nation."

After the American Civil War, there was a great rise in Secular thought, and intellectual progress, that continued forcefully until the First World War. It was thought during that time that superstition was dying; that Christianity could not survive fifty years longer. Every belief and every argument of religion had been disproved ten times over, and the intellectual effect upon the nation was wonderful. It was during that time that the Kentucky Constitution of 1891 was written, and, considering the times, it was very just and fair to religion. It exceeded in generosity the intentions of the Founding Fathers and the Constitution of the United States.

But today people are indoctrinated from childhood to believe that there is a God, and that that God owns the world, and that, somehow, the clergy owns the God. So religion is a very emotional subject for many people, and their minds go completely DEAD at the very thought of religion. Therefore let us put this problem into another context.

'What If' the Kentucky Constitution of 1891 had generously excluded from taxation the homes of people over 65 years of age; with land not exceeding one-half acre in cities and two acres in the country. And 'What If' today, after ADMITTING cheating their friends out of almost eleven million dollars every year, the older folks demanded that the law be changed; giving as their reason that the Constitution of 1891 had "antiquated" language, and that it was no longer relevant to today's world. What if they demanded more exemptions because the old law limited their tax exempt property to an area too small to accommodate their swimming pools, their tennis courts, their golf links, their retreats, their slave training buildings, their gymnasiums, their summer camps, their commercial businesses, their parking-lots, and their every-thing-else-you-can-think-ofs that have nothing to do with the original reason for the tax exemption. And 'What If,' through political intrigue, those rich

folks over 65 had gotten an Amendment passed that read: "ARE YOU IN FAVOR OF PROVIDING A TAX EXEMPTION FOR THE REAL PROPERTY OWNED AND OCCUPIED BY, AND THE PERSONAL PROPERTY, BOTH TANGIBLE AND INTANGIBLE, OWNED BY FOLKS OVER 65?"

If people over 65 did that you would agree that they are not honest; that they are thieves and rascals; that their new Amendment MUST be nullified immediately, and the ungrateful scoundrels be made to pay back all the tax money they have cheated their friends and their neighbors out of for over 99 years.

It has been a long trip! We have gone back to France before the French Revolution; and to America after the Civil War. We have visited the Revolutionary Spain of the 1930s; and then back to America today. I hope you see the purpose of this trip. We could have visited Russia before the Revolution of 1917; and Revolutionary Mexico at the beginning of this century; and bloody South and Central America right today, and we would have found exactly the same pathetic story -- The churches in possession of the wealth and the land, and the people upon their knees in abject poverty. The story is the same wherever, and whenever, religion has power. It is happening in the United States today, and we are already dangerously far along that frightful road.

I have tried to show you what religion has ALWAYS done to the fair maiden of Liberty when it has a tree, a chain and an opportunity. Throughout history Organized Religion (priestcraft) has put humanity upon its knees and emptied its pockets. Religion has always bound and robbed the people until, in desperation, the people have had to rise up with violence and revolution. Again and again, throughout history, the people have had to shed their blood to reclaim their land, their liberty, and their self-respect.

I cannot over-emphasize the importance of our subject, cannot over-emphasize the danger that uncontrolled religion ALWAYS brings. We are speaking of national poverty, and a threat to national survival; speaking of inevitable revolutions, and of bloodshed. If history tells us anything it tells us that religion -- priestcraft -- is the enemy of nations, and of individuals. Religion is the sworn enemy of reason, investigation and common sense. It thrives upon credulity and fear, and its objectives are always the same: Wealth, Power and Control.


Let us hope that the people of Kentucky will wake up in time to break their chains and free themselves from this great religious SWINDLE. And let us hope that it will be soon enough that they will be able to accomplish their liberation by legal means.

**EMMETT F. FIELDS
514 EASTERN PARKWAY
LOUISVILLE, KY 40217**

April 15, 1991

Mr. David Karem
2439 Ransdell Ave.
Louisville, KY 40204

Dear Senator Karem:

 Several friends have said that I should send you a copy of the talk I gave at the Freethought Forum recently. If you find anything of value in it please feel free to pass it around to others who have helped in doing more damage to this nation than was done by the military might of Germany and Japan put together.

I will continue to oppose Amendment #4, and all other religious taxation and fraud, as being immoral, unjust, and un-American. Patriotism, it seems to me, is the duty of every American.

Sincerely,

Emmett F. Fields



COMMONWEALTH OF KENTUCKY
STATE SENATE

2439 Ransdell Avenue
Louisville, KY 40204

May 1, 1991

Emmett F. Fields
514 Eastern Parkway
Louisville, Kentucky 40217

Dear Mr. Fields:

Thank you for the copy of your remarks regarding Amendment 4. I was aware of your opposition, and I certainly respect your feelings and your right to express those feelings.

Best regards,

A handwritten signature in cursive script that reads "David K. Karem".

David K. Karem
Majority Caucus Chairman

jh

**EMMETT F. FIELDS
514 EASTERN PARKWAY
LOUISVILLE, KY 40217**

May 7, 1991

Presbyterian Church - USA
100 Witherspoon
Louisville, KY 40202

Dear Friends:

The tremendous impact that the Presbyterian Church - USA has had upon Louisville, and Kentucky, was totally overlooked in the article by Bill Wolf, Sunday April 14th. Although I immediately sent a letter to the Courier-Journal (copy enclosed) pointing out the terrible wrong the Presbyterians have caused, I was entirely aware that my letter would not be published. The Gannett Courier-Journal has demonstrated a strict policy of censorship regarding all criticism of organized religion.

Therefore I am sending a copy of my letter directly to you, as the source of the trouble, in order to ask if the Presbyterian people really feel justified in forcing non-Presbyterians to support their religious belief by taxation? What if the situation were reversed and Atheist, Secularist and Freethought organizations owned tremendous amounts of tax-exempt property, would Christians feel it right to support Rationalism and Atheism? Such forced tax support of any belief or religious opinion is entirely immoral and blatantly un-American.

I have sent a copy of my letter to the Freethought Foundation and ask that they read it over their telephone message system. In a desperate effort to overcome the religious censorship that prevails in our community, the Louisville Freethinkers have established their telephone message system to talk about reason.

Christianity is rapidly becoming to America what Naziism was to Germany in the 1930s, and we feel that all good Americans must make every effort to save our Religious Liberty. I hope you agree.

Sincerely,

Emmett F. Fields

READERS' FORUM

like to take issue with that conclusion.

The Presbyterians had assured themselves before transferring to Louisville that they would not have to support our community by paying any tax on their church business. And having no concern for the needs of this community, they refused to transfer their retirement fund to Louisville because there was a small Kentucky tax upon such funds. Their determination not to pay even that small tax has resulted in political action that has completely destroyed, in Kentucky, the very foundation of the religious liberty guaranteed by the Constitution of the United States.

What started out as a "Presbyterian Amendment" to relieve that institution of a small tax responsibility, did, with the help of political intrigue by the Kentucky Council of Churches, become the Amendment 4 that annihilated all the reasonable

religious tax restrictions in the Kentucky Constitution of 1891, and has resulted not only in the total tax exemption of all church property, but the absolute immunity from taxes on "real property owned and occupied by, and the personal property, both tangible and intangible, owned by institutions of religion" (the word "church" was not even mentioned). That amendment gives absolute tax immunity for every conceivable kind of business; every kind of speculation in stocks, bonds, investments, real estate. . . . If religion uses this total tax exemption with the usual morality that religion has always practiced, it will certainly bankrupt Kentucky.

Yes, I would say that the new Presbyterian folks have had a very great and very devastating effect upon Louisville and upon Kentucky.

EMMETT F. FIELDS
Louisville 40217

'Total tax exemption'

Your religion writer, Bill Wolfe, had an article in *The Courier-Journal* (Sunday, April 14) that said the new Presbyterian headquarters in Louisville has had very little effect upon the community. I would



Department of the Treasury
Internal Revenue Service

Instructions for Form 1023

(Revised September 1990)

Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code

(Section references are to the Internal Revenue Code unless otherwise noted.)

Retain a copy of the completed Form 1023 in the organization's permanent records. See **General Instruction G** regarding public inspection of approved applications.

General Information

Paperwork Reduction Act Notice.—We ask for the information on this form to carry out the Internal Revenue laws of the United States. If you want to be recognized as tax exempt by IRS, you are required to give us this information. We need it to determine whether you meet the legal requirements for tax-exempt status.

The time needed to complete and file these forms will vary depending on individual circumstances. The estimated average times are:

Form	Recordkeeping	Learning about the law or the form	Preparing, and sending the form to IRS
1023 Parts I to IV	54 hrs., 17 min.	4 hrs., 53 min.	9 hrs., 34 min.
1023 Sch. A	7 hrs., 10 min.	— min.	7 min.
1023 Sch. B	4 hrs., 47 min.	30 min.	36 min.
1023 Sch. C	5 hrs., 1 min.	35 min.	43 min.
1023 Sch. D	4 hrs., 4 min.	42 min.	47 min.
1023 Sch. E	9 hrs., 20 min.	1 hr., 5 min.	1 hr., 17 min.
1023 Sch. F	2 hrs., 38 min.	2 hrs., 53 min.	3 hrs., 3 min.
1023 Sch. G	2 hrs., 38 min.	3 min.	21 min.
1023 Sch. H	1 hr., 55 min.	42 min.	46 min.
1023 Sch. I	3 hrs., 35 min.	— min.	4 min.
872-C	1 hr., 12 min.	24 min.	26 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making these forms more simple, we would be happy to hear from you. You can write to both the **Internal Revenue Service**, Washington, DC 20224, Attention: IRS Reports Clearance Officer, T:FP; and the **Office of Management and Budget**, Paperwork Reduction Project (1545-0056), Washington, DC 20503. DO NOT send the tax form to either of these offices. Instead, see the instructions below for information on where to file.

General Instructions

User Fee.—The Revenue Act of 1987 requires payment of a user fee with determination letter requests submitted to the Internal Revenue Service. **Form 8718, User Fee for Exempt Organization Determination Letter Request**, must be submitted with this application along with the appropriate fee as stated on Form 8718. Form 8718 may be obtained through your local IRS office or by calling the telephone number given below for obtaining forms and publications.

Helpful Information.—For additional information see **Publication 557, Tax-Exempt Status for Your Organization**; **Publication 578, Tax Information for Private Foundations and Foundation Managers**; and **Publication 598, Tax on Unrelated Business Income of Exempt Organizations**. You may also call **1-800-554-4477 (after October 1, 1990, call 1-800-829-4477)**; ask for **Topics #109** and **#110** (a push-button telephone is required). For additional forms and publications, call **1-800-424-3676 (after October 1, 1990, call 1-800-829-3676)**.

A. Purpose of Form

1. Completed Form 1023 required for section 501(c)(3) exemption. — Unless it meets either of the exceptions in item 2

below, or notifies the IRS that it is applying for recognition of section 501(c)(3) exempt status, no organization formed after October 9, 1969, will be considered tax exempt under section 501(c)(3).

An organization "notifies" IRS by filing a completed Form 1023. Form 1023 also solicits the information that IRS needs to determine if the organization is a private foundation.

2. Organizations that are not required to file Form 1023.— The following organizations will be considered tax exempt under section 501(c)(3) even if they do not file Form 1023: (a) Churches, their integrated auxiliaries, and conventions or associations of churches, or (b) Any organization which is not a private foundation (as defined in section 509(a)) and the gross receipts of which in each taxable year are normally not more than \$5,000.

Even if these organizations are not required to file Form 1023 to be tax exempt, they may wish to file Form 1023 and receive a determination letter of IRS recognition of their section 501(c)(3) status in order to obtain certain incidental benefits such as: public recognition of their tax-exempt status; exemption from certain state taxes; advance assurance to donors of deductibility of contributions; exemption from certain Federal excise taxes; non-profit mailing privileges, etc.

3. Other organizations.—In applying for a determination letter, cooperative service organizations, described in section 501(e) and (f), and child care organizations, described in section 501(k), use Form 1023 and are treated as section 501(c)(3) organizations.

4. Group exemption letter.—*Note: Generally, Form 1023 is NOT used to apply for a group exemption letter. For information on how to apply for a group exemption letter, see Publication 557.*

B. What To File

1. All organizations—Pages 1 through 9, Form 1023 and additional schedules, if applicable
2. Churches—Schedule A
3. Schools—Schedule B
4. Hospitals or Medical Research—Schedule C
5. Supporting Organizations (509(a)(3))—Schedule D
6. Private Operating Foundations—Schedule E
7. Home for the Aged or Handicapped—Schedule F
8. Child Care—Schedule G
9. Scholarship Benefits or Student Aid—Schedule H
10. If your organization has taken over or will take over a "for profit" institution—Schedule I.

Attachments.—Every attachment should state that it relates to Form 1023 and identify the applicable part and line item number. The attachments should also show the organization's name, address, and employer identification number and be on 8½" x 11" paper.

In addition to the required documents and statements, you should file any additional information citing court decisions, rulings, opinions, etc., that will expedite processing of the application. Generally, attachments in the form of tape recordings are not acceptable unless accompanied by a transcript.

C. When To File

An organization formed after October 9, 1969, must file Form 1023 to be recognized as an organization described in section 501(c)(3). Generally, if an organization files its application within 15 months after the end of the month in which it was formed, and if IRS approves the application, the effective date of the organization's section 501(c)(3) status will be the date it was organized.

Generally, if an organization does not file its application (Form 1023) within 15 months after the end of the month in which it was formed, it will not qualify for exempt status during the period before the date of its application.

D. Where To File

File the completed application, and all information required, with the key district office for your principal place of business or office as listed below. As soon as possible after the complete application is received, you will be advised of IRS's determination and of the annual returns (if any) that the organization will be required to file.

EMMETT F. FIELDS
514 EASTERN PARKWAY
LOUISVILLE, KY 40217

September 19, 1992

Mr. Robert T. Johnson
District Director
Internal Revenue Service
P.O. Box 3159
Cincinnati, OH 45201

Dear Mr. Johnson:

In my telephone conversation with Ms. Dotty Downing of your office I ask some questions concerning the IRS's attitude toward religious tax exemptions. Ms. Downing said that she was not qualified to answer those questions, and suggested that I submit them in writing so that they could receive proper attention, and if they could not be answered by the Cincinnati office that they could be sent to the main office for answers.

As the questions that I ask are the most important of any in America today, I have decided to ask them within the context of a rather full theses of facts and reasons, and to send a copy of this theses to National news media in order to get these vital questions before the public. When I receive answers to these questions from the IRS I will send copies of the answers to the same agencies.

With sincere best regards,


Emmett F. Fields

Copies of all enclosures to:

U.S. News & World Report, Editorial Offices 2400 N Street N.W.
Washington D.C. 20037-1196.

Newsweek, 444 Madison Ave. New York, N.Y. 10022.

Business Week, Editorial Offices, McGraw-Hill Building, 1221 Avenue
of the Americas, New York, N.Y. 10020.

Life, Editorial Offices, Time & Life Building, Rockefeller Center,
New York N.Y. 10020-1393.

U.S.A. Today, Editorial Offices, 1000 Wilson Blvd., Arlington, VA
22229

USA Network, 1230 Sixth Ave. New York, N.Y. 10020

Turner Broadcasting System, (CNN, TBS, TNT, Headline News), Att.
Mr. Ted Turner, Chairman and President. P.O. Box 105366, Atlanta,
GA. 30348.

EMMETT F. FIELDS
514 EASTERN PARKWAY
LOUISVILLE, KY 40217

September 19, 1992

Internal Revenue Service
P.O. Box 3159
Cincinnati, Ohio 45201

Dear IRS Friends:

I tack this theses upon the door of the IRS to seek justice in taxation and to thereby save this Nation that was *intended* to have religious liberty.

I am of the religious opinion known as Atheism -- the knowledge that the gods do not exist, and that organized religion is an enormous swindle. Throughout history those people who have possessed this knowledge -- those who have questioned, doubted or rejected the god assertion -- have been persecuted and murdered by those who profit from, or labored under, the god delusion. Under Christianity Atheists, doubters and thinkers have suffered the most fiendish persecution, torture, hatred and murder (burned alive, etc.) that any religious minority has ever suffered. No kind and loving person who knows the history of the Christian religion would call himself or herself a Christian, any more than that person would call himself a Nazi knowing the history of that murderous aberration. Atheists are hated by organized religion because they do not fall down brain-dead at the mention of the word "GOD," and so are a great threat to the religious control of the masses.

Today those facts of history, and the degree and extent of the heinous crimes of Christianity, are almost entirely hidden from public knowledge. If Hitler and the Nazis had won the war our books and knowledge of history would have been controlled by Nazis and the average person would have the same misshapen opinion of the "benevolence" of Naziism as such persons now have of Christianity. (I am assuming here that Naziism and Christianity are two different things, an assumption not necessarily supported by facts.)

That enlightened (non-superstitious) Americans, who are entirely aware of these undeniable facts of religious history are taxed to support those very same religious entities that did persecute and murder is an insult to the Constitution and to the intentions of the Nation's Founding Fathers. It is like being taxed to support Naziism! Such forced taxation to support religion cannot be a part of a free nation.

The very first "Inalienable Right" guaranteed under the 'Bill of Rights' -- the first ten Amendments to the Constitution of the United States -- secures for every American citizen an absolute and inviolable right to religious liberty. In view of this absolute right, I must ask the IRS: How has it come to be that I, and many others non-superstitious Americans, are forced to contribute to the support of organized religion? I and every other American citizen must pay hundreds of dollars each year in additional taxes to make up for the enormous amount of taxes that organized religion does not pay. In fact, the American tax-payer pays far more tax each year to support religion than does the citizens of any nation in the world that has an officially established church.

There is certainly no hint in the Constitution of the United States that church and religious income, wealth, property, etc. is to be exempted from taxation. The term most used in debates during the Constitutional Convention when the constitution was being formed was 'freedom of conscience' and 'Religious Liberty,' not 'freedom of religion' as claimed by those who seek to impose a universal establishment of religious superstition upon the American people. The writings of the Founding Fathers and other great Americans show clearly that they intended religion to obey all the laws of the land and to pay taxes the same as all other businesses and individuals in the United States. (See quotes at end of letter.) Organized religion is BIG BUSINESS, by far the biggest and most profitable business in the nation today!

No part of the Government of the United States (and I include the Executive, Legislative and Judicial) can be as informed and aware of the amount and degree of taxes that organized religion shirks -- nor can be as aware of the imminent danger to the Nation that that religious tax-exemptions represents -- as is the IRS. With the advent of computers in tracking and calculating the amount of the total tax base of the nation, and the amount of taxes that organized religion is not paying, it must be possible to know the exact percentage of additional taxes that every citizen must pay to make up for that un-Constitutional religious tax loss. It is the patriotic duty of the IRS to make that knowledge public.

Therefore, I would like to know:

1. What percentage of the tax money that an average citizen pays, goes to support religion? That is to say, what part of tax money goes to make-up for the tax exemptions that religion enjoys?
2. Upon what legal authority is organized religion (churches) exempted from taxation? It certainly cannot be based upon any Constitutional authority as such exemptions are contrary to the most basic principles of the separation of State and Church.

3. What constitutes a church in the eyes of the IRS, what is the extent, and what are the limitations? To the mind of the Founding Fathers a church was an assembly of people brought together by a common religious belief, that definition seems to have been expanded into every possible commercial enterprise.

4. What is the history of church tax-exemptions in the IRS? What are the rules and laws for religious tax-exemptions now, and have the rules and laws for church tax exemptions changed from time to time?

5. Upon what legal authority do those who contribute to a church or to a religious institution receive a tax dividend? Certainly this cannot be considered as part of the church tax exemption. The church does not pay tax upon the money it receives as a contribution, that is a religious tax-exemption. And then there is a second exemption on the same contribution by giving a tax credit to the donor; thus each donation has a double exemption. Fraud upon fraud, and theft upon theft!

6. Are there any plans to give a tax credit to the business or individual who pays the money to the individual or business that contributes the money to the church or religious institution so that there can be three deductions for the same money? Fraud upon fraud upon fraud! The suggestion that the fraud could be carried to the third degree, or more, is no more absurd than that it is now carried to the second. And, considering the U.S. Constitution and our *supposed* religious liberty, no more ridiculous than the first fraud of allowing churches to escape paying their full and honest taxes.

7. Has the IRS an official opinion on the question of religious tax exemptions? Has the IRS sent reports, suggestions, warnings, advice, etc. to the Administrative or/and Legislative branches of the government concerning religious tax exemptions, and if so are these reports available, and could such information be obtained by the public?

8. If legal action were initiated to challenge religious tax-exemptions would the IRS seek to help or hinder such action.

9. Does the IRS see the great danger to the Nation, and to the individual States, in the great and ever growing amount of tax-exempt wealth and property in the hands of organized religion?

10. Is organized religion already too powerful to be forced to pay their full and rightful taxes? In other words, does organized crime rule the nation?

Nations fall when religion becomes too powerful and controls too much wealth and political power. This is an historic fact from the Roman Empire through the French Revolution, the Russian Revolution, the 1917 Mexican Revolution, etc. in all these bloody revolutions the churches held great wealth and property and paid no taxes, poverty increased, suffering became unbearable, the government could not meet its obligations and revolution resulted. It is time that the American people know the state of our nation in regard to tax-exempt religious wealth, and to thereby know why so many state and local governments are failing to meet their financial obligations in spite of increased taxation and maximum real estate valuations.

The official 'Real Estate Exemption List' for Jefferson County (Louisville) Kentucky, -- population 664,937 in 1990 -- lists \$150,939,323.00 as of January 1, 1990. (copy of summery sheet enclosed) There are 414 pages of single space listings of exempt property on that list, and each line is a separate piece of exempt property! My investigation of the listed exempt religious properties indicate that that official statement represents far less than ten per cent (10%) of the true total value of church property in the Louisville area. Also much religious property is listed under other exempt titles, such as 'HOMESTEAD' (\$871,759,690) as if to hide from the public the true extent of the enormous amount of exempt religious properties in this County. Jefferson County Kentucky is not unique in the Nation, every county in every part of the Nation suffers under a similar immense religious tax fraud.

I understand that real estate taxation does not concern the IRS, however this information added to the enormous Federal religious-tax-dodge-loss should convince the IRS that we must either tax organized religion -- as the Founding Fathers intended -- or bankrupt the nation.

The information that the IRS can provide will be used to help bring this important question before the public. And for all such information that you provide the American People sends their profound thanks.

Sincerely,


Emmett F. Fields

NOTES:

The writings of the Nations Founding Fathers clearly indicate that religion and churches are to be fully responsible under the law for their words, actions and debts -- including their full tax responsibility. In fact warnings were written by James Madison (known as the Father of the Constitution) regarding religious bodies.

James Madison
Fourth President of the United States

In 'THE FEDERALIST,' No. 10, by James Madison, we read; "The apportionment of taxes on the various descriptions of property is an act which seems to require the most exact impartiality; yet there is, perhaps, no legislative act in which greater opportunity and temptation are given to a predominant party to trample on the rules of justice."

In James Madison's 'DETACHED MEMORANDA,' written over many years after his retirement from the Presidency in 1817, we read:

Strongly guarded as is the separation between Religion & Govt in the Constitution of the United States the danger of encroachment by Ecclesiastical Bodies, may be illustrated by precedents already furnished in their short history. (See the cases in which negatives were put by J.M. [James Madison] on two bills passed by Congs and his signature withheld from another. See also attempt in Kentucky for example, where it was proposed to exempt Houses of Worship from taxes.

... But besides the danger of a direct mixture of Religion & civil government, there is an evil which ought to be guarded agst in the indefinite accumulation of property from the capacity of holding it in perpetuity by ecclesiastical corporations. The power of all corporations, ought to be limited in this respect. The growing wealth acquired by them never fails to be a source of abuses. A warning on this subject is emphatically given in the example of the various Charitable establishments in G.B. [Great Briton] the management of which has been lately scrutinized. The excessive wealth of ecclesiastical Corporations and the misuse of it in many Countries of Europe has long been a topic of complaint. In some of them the Church has amassed half perhaps the property of the nation. When the reformation took place, an event promoted if not caused, by that disordered state of things, how enormous were the treasures of religious societies, and how gross the corruptions engendered by them; so enormous & so gross as to produce in the Cabinets & Councils of the Protestant states a disregard, of all the pleas of the interested party drawn from the sanctions of the law, and the sacredness of property held in religious trust. The history of England during the period of the reformation offers a sufficient illustration for the present purpose.

... Are the U.S. duly awake to the tendency of the precedents they are establishing, in the multiplied incorporation of Religious Congregations with the faculty of acquiring & holding property real as well as personal? Do not many of these acts give this faculty, without limit either as to time or as to amount? And must not bodies, perpetual in their existence, and which may be always gaining without ever losing, speedily gain more than is useful, and in time more than is safe? Are there not already examples in the U.S. of ecclesiastical wealth equally beyond its object and the foresight of those who laid the foundation of it? In the U.S. there is a double motive for fixing limits in this case, because wealth may increase not only from additional gifts, but from exorbitant advances in the value of the primitive one. In grants of vacant lands, and of lands in the vicinity of growing towns & Cities the increase of value is often such as if foreseen, would essentially control the liberality confirming them. The people of the U.S. owe their Independence & their liberty, to the wisdom of desecrating in the minute tax of 3 pence on tea, the magnitude of the evil comprised in the precedent. Let them exert the same wisdom, in watching agst every evil lurking under plausible disguises, and growing up from small beginnings. Obsta principiis.

Thomas Jefferson
Third President of the United States
Author of the Declaration of Independence

Thomas Jefferson had great concern for the "full and Free liberty of religious opinion," and this can not be twisted to mean that superstition can have any tax advantage over reason, or that organized religion can have special privileges over any individual citizen. I here quote from Jefferson's 'PROPOSED CONSTITUTION OF VIRGINIA, First Draft' under 'RELIGION:'

"All persons shall have full & free liberty of religious opinion; nor shall any be compelled to frequent or maintain any religious institution. But this shall not be held to justify any seditious preaching or conversation against the authority of the civil government."

PROPOSED CONSTITUTION OF VIRGINIA
Fair Copy

RELIGION:

All persons shall have full and free liberty of religious opinion; nor shall any be compelled to frequent or maintain any religious institution.

Jefferson's REPORT OF THE REVISORS of 1779. Of those revisions that Jefferson did, the only one that pertains to religion is Sect. XXXII. That section is quoted here in its entirety.

Sect. XXXII. Pardon and privilege of clergy, shall henceforth be abolished, that none may be induced to injure through hope of impunity. But if the verdict be against the defendant, and the court, before whom the offence is heard and determined, shall doubt that it may be untrue for default of testimony, or other cause, they may direct a new trial to be had.

There follows some quotes from the letters of Thomas Jefferson, along with references as to where these letters are published. Thomas Jefferson, like many of the Founding Fathers, was a Deist. As the Founding Fathers had no idea that there ever would be a system of taxes in the United States, such as we now have, there can be no direct reference to taxation nor of exemptions to those taxes, therefore we must investigate their opinions of organized religion to judge what their feelings about religious tax-exemptions would be.

In reading Jefferson the term "priests" referred to all clergy, Protestant as well as Catholic.

REFERENCE: The Writings of Thomas Jefferson, 1903. Andrew A. Lipscomb, Ed-in-chief, 20 Vol. Vol. 6, page 256.
The Writings of Thomas Jefferson, Edited by Paul Leicester Ford, 1895 - ten Vols. Vol. 4, page 427.

[NOTE: Thomas Jefferson was the guardian of his young nephew, Peter Carr, and this letter to him must be regarded as if it were a father's advice to his son]

THOMAS JEFFERSON
to
Peter Carr
(Jefferson's young nephew)

Paris Aug. 10, 1787.

... 4. Religion. Your reason is now mature enough to examine this object. In the first place divest yourself of all bias in favor of novelty & singularity of opinion. Indulge them in any other subject rather than that of religion. It is too important, & the consequences of error may be too serious. On the other hand shake off all the fears & servile prejudices under which weak minds are servilely crouched. Fix reason firmly in her seat, and call to her tribunal every fact, every opinion. Question with boldness even the existence of a god; because, if there be one, he must more approve of the homage of reason, than that of blindfolded fear. You will naturally examine first the religion of your own country. Read the Bible then, as you would Levy or Tacitus. The facts which are

within the ordinary course of nature you will believe on the authority of the writer, as you do those of the same kind in Levy & Tacitus. The testimony of the writer weighs in the favor in one scale, and there not being against the laws of nature does not weigh against them. But those facts in the bible which contradict the laws of nature, must be examined with more care, and under a variety of faces. Here you must recur to the pretensions of the writer to inspiration from god. Examine upon what evidence his pretensions are founded, and whether that evidence is so strong as that its falsehood would be more improbable than a change in the laws of nature in the case he relates. For example in the book of Joshua we are told the sun stood still several hours. Were we to read that fact in Levy or Tacitus we should class it with their showers of blood, speaking of statues, beasts, &c. But it is said that the writer of that book was inspired. Examine therefore candidly what evidence there is of his having been inspired. The pretension is entitled to your inquiry, because millions believe it. On the other hand you are astronomer enough to know how contrary it is to the law of nature that a body revolving on its axes as the earth does, should have stopped, should not by that sudden stoppage have prostrated animals, trees, buildings, and should after a certain time have resumed its revolution, & that without a second general prostration. Is this arrest of the earth's motion, or the evidence which affirms it, most within the law of probabilities?

You will next read the new testament. It is the history of a personage called Jesus. Keep in your eye the opposite 1. of those who say he was begotten by god, born of a virgin, suspended & reversed the laws of nature at will, & ascended bodily into heaven: and 2. of those who say he was a man of illegitimate birth, of a benevolent heart, enthusiastic mind, who set out without pretensions to divinity, ended in believing them, & was punished capitally for sedition by being gibbeted according to the Roman law which punished the first commission of that offence by whipping, & the second by exile or death ... See this law in the Digest Lib. 48. tit. 19. **. 3. & Lipsius Lib. 2. decruce. cap. 2. These questions are examined in the books I have mentioned under the head of religion, & several others. They will assist you in your inquiries, but keep your reason firmly on the watch in reading them all. Do not be frightened from this inquiry by fear of it's consequences. If it ends in a belief that there is no god, you will find incitements to virtue in the comfort & pleasantness you feel in its exercise, and the love of others which it will procure you. If you find reason to believe there is a god, a consciousness that you are acting under his eye, & that he approves you, will be a vast additional incitement; if that there be a future state, the hope of a happy existence in that increases the appetite to deserve it; if that Jesus was also a god, you will be comforted by that belief of his aid and love. In fine, I repeat that you must lay aside all prejudice on both sides, & neither believe nor reject anything because any other person, or description of persons have

rejected or believed it. Your own reason is the only oracle given you by heaven, and you are answerable not for the rightness but uprightness of the decision. I forgot to observe when speaking of the new testament that you should read all the histories of Christ, as well of those whom a council of ecclesiastics have decided for us to be Pseudo-evangelists, as those they named Evangelists. Because these Pseudo-evangelists pretended to inspiration as much as the others, and you are to judge their pretensions by your own reason, & not by the reason of those ecclesiastics. Most of these are lost. There are some however still extant, collected by Fabricius which I will endeavor to get & send you.

REFERENCE: The Adams-Jefferson Letters. p. 367.

THOMAS JEFFERSON

to

John Adams

Monticello August 22. 1813.

... It is too late in the day for men of sincerity to pretend they believe in the Platonic mysticisms that three are one, and one is three; and yet the one is not three, and the three are not one: to divide mankind by a single letter into ... ("consubstantialists and like-substantialists"). But this constitutes the craft, the power and the profit of the priests. Sweep away their gossamer fabrics of factitious religion, and they would catch no more flies. We should all then, like the quakers, live without an order of priests, moralize for ourselves, follow the oracle of conscience, and say nothing about what no man can understand, nor therefore believe; for I suppose belief to be the assent of the mind to an intelligible proposition.

REFERENCE: The Writings of Thomas Jefferson, Edited by Paul Leicester Ford, 1895 -- ten Vols. Vol. 7, page 453.

THOMAS JEFFERSON

to

Jeremiah Moor

Monticello Aug. 14, 1800.

... I may further say I have not observed men's honesty to the same scheme of a constitution, an abridgment of the right of being elected, which after 17. years more of experience & reflection, I do not approve. It is the incapacitation of a clergyman from being elected. The clergy, by getting themselves established by law, & ingrafted into the machine of government, have been a very formidable engine against the civil and religious rights of man. They are still so in many countries & even in some of these United States. Even in 1783, we doubted the stability of our recent

measures for reducing them to the footing of other useful callings. It now appears that our means were effectual. The clergy here seem to have relinquished all pretension to privilege and to stand on a footing with lawyers, physicians & c. They ought therefore to possess the same rights.

(NOTE: Jefferson was certainly wrong on the reformability of the clergy. Never-the-less, as clergy is here supposed to be elevated to "stand on a footing with lawyers, physicians & c." it stands to reason that the clergy were to pay tax on their businesses the same as they.)

REFERENCE: U. of Vir. main series, microfilm roll #6

THOMAS JEFFERSON

to

?

Poplar Forest near Lynchburg. June 13, 1814.

... Some have made the love of god the foundation of morality. This too is but a branch of our moral duty, which are generally divided into duties to god, and duties to man. If we did a good act morally from the love of god, and a belief that it is pleasing to him, whence arises the morality of the Atheist? It is idle to say as some do, that no such being exists. We have the same evidence of the fact as of most of those we act on, to wit, their own affirmations, and their reasonings in support of them. I have observed indeed generally that, while in protestant countries the defection from the Platonic Christianity of the priests is to Deism, in Catholic countries they are to Atheism. Diderot, Dalembert, D'Holbach, Condorcet, are known to have been among the most virtuous of men. Their virtue then must have had some other foundation than the love of god.

REFERENCE: The Works of John Adams, by Charles Francis Adams. Pub. 1850-56. Rep.1969 in 10 Vols. Vol. 10, page 222.

THOMAS JEFFERSON

to

John Adams

Monticello, 1 August, 1816.

... Bigotry is the disease of ignorance, of morbid minds; enthusiasm, of the free and buoyant. Education and free discussion are the antidotes of both. We are destined to be a barrier against the returns of ignorance and barbarism. Old Europe will have to lean on our shoulders, and to hobble along by our side, under the monkish trammels of priests and kings, as she can. What a colossus

shall we be, when the southern continent comes up to our mark! What a stand will it secure as a reliance for the reason and freedom of the globe! I like the dreams of the future better than the history of the past.

REFERENCE: The Writings of Thomas Jefferson, Edited by Paul Leicester Ford, 1895 - ten Vols. Vol. 10, page 12.

THOMAS JEFFERSON
to
Horatio Gates Spafford
Monticello, January 10, 1816.

... You judge truly that I am not afraid of the priests. They have tried upon me all their various batteries, of pious whining, hypocritical canting, lying and slandering, without being able to give me one moment of pain. I have contemplated their order from the magi of the East to the Saints of the West, and I have found no difference of character, but of more or less caution, in proportion to their information or ignorance of those on whom their interested duperies were plaid off. their sway in New England is indeed formidable. No mind beyond mediocrity dares there to develop itself. If it does, they excite against it the public opinion which they command, and by little, but incessant and teasing persecutions, drive it from among them.

REFERENCE: The Writings of Thomas Jefferson, Edited by Paul Leicester Ford, 1895 - ten Vols. Vol. 10, page 68.

THOMAS JEFFERSON
to
George Logan

Popular Forest near Lynchburg, November 12, 1816.

... When we see religion split into so many thousands of sects, and I say Christianity itself divided into it's thousands also, who are disputing, anathematizing and where the laws permit burning and torturing one another for abstractions which no one of them understand, and which are indeed beyond the comprehension of the human mind, into which of the chambers of this Bedlum would a man wish to thrust himself. The sum of religion as expressed by it's best preacher, 'fear god and love thy neighbor' contains no mystery, needs no explanation. But this wont do. It gives no scope to make dupes; priests could not live by it.

REFERENCE: The Writings of Thomas Jefferson, Edited by Paul Leicester Ford, 1895 - ten Vols. Vol. 10, page 71.

THOMAS JEFFERSON
to
John Adams

Monticello, January 11, 1817.

... One of our fancoloring biographers, who paints small men as very great, inquired of me lately, with real affection too, whether he might consider as authentic, the change of my religion much spoken of in circles. Now this supposed that they knew what had been my religion before, taking for it the word of their priests, whom I certainly never made the confidants of my creed. My answer was, "say nothing of my religion. It is known to my God and myself alone. Its evidence before the world is to be sought in my life; if that has been honest and dutiful to society, the religion which has regulated it cannot be a bad one."

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REFERENCE: The Writings of Thomas Jefferson, 1903. Andrew A. Lipscomb, Ed-in-chief, 20 Vol. Vol. 15, page 243.
A jefferson Profile, p. 311.

THOMAS JEFFERSON
to
William Short

Monticello, April 13, 1820.

... The serious enemies [of the University of Virginia] are the priests of the different religious sects, to whose spells on the human mind its improvement is ominous. Their pulpits are now resounding with denunciations against the appointment of Doctor Cooper, whom they charge as a monotheist in opposition to their tritheism. Hostile as these sects are, in every other point, to one another, they unite in maintaining their mystical theogony against those who believe there is one God only. The Presbyterian clergy are loudest; the most intolerant of all sects, the most tyrannical and ambitious; ready at the word of the lawgiver, if such a word could be now obtained, to put the torch to the pile, and to rekindle in this virgin hemisphere, the flames in which their oracle Calvin consumed the poor Servetus, because he could not find in his Euclid the proposition which has demonstrated that three are one and one is three, nor subscribe to that of Calvin, that magistrates have a right to exterminate all heretics to Calvinistic Creed. They pant to re-establish, by law, that holy inquisition, which they can now only infuse into public opinion. We have most unwisely committed to the hierophants of our particular superstition, the direction of public opinion, that lord of the universe. We have given them stated and privileged days to collect and catechize us, opportunities of delivering their oracles to the people in mass, and of moulding their minds as wax in the hollow of their hands. But in despite of their fulminations against endeavors

to enlighten the general mind, to improve the reason of the people, and encourage them in the use of it, the liberality of this State will support this institution, and give fair play to the cultivation of reason.

Below is the famous "Danbury Baptist" letter, or address, that is so often quoted, even by the U.S. Supreme Court, as "building a wall of separation between Church and State." And this quote is often used by organized religion to indicate that religion is above the law and cannot be prosecuted or taxed the same as other big businesses. However, all these folks who quote the one part seem to overlook the last sentence of the address, to wit: "Adhering to this expression of the supreme will of the nation in behalf of conscience, I shall see with sincere satisfaction the progress of those sentiments which tend to restore to man all his natural rights, *convinced he has no natural rights in opposition to his social duties.*" This last sentence makes it quite clear that religion, or conscience, has no rights in opposition to social duties -- such social duties as obeying the laws of the land and paying taxes.

REFERENCE: The Writings of Thomas Jefferson, 1903. Andrew A. Lipscomb, Ed-in-chief, 20 Vol. Vol. 16, page 281.

THOMAS JEFFERSON
to

Messrs. Nehemiah Dodge, Ephraim Robbins, and Stephen S. Nelson, A committee of the Danbury Baptist Association, in the State of Connecticut.

Washington, January 1, 1802.

Gentlemen, -- The affectionate sentiments of esteem and approbation which you are so good as to express towards me, on behalf of the Danbury Baptist Association, give me the highest satisfaction. My duties dictate a faithful and zealous pursuit of the interests of my constituents, and in proportion as they are persuaded of my fidelity to those duties, the discharge of them becomes more and more pleasing.

Believing with you that religion is a matter which lies solely between man and his God, that he owes account to none other for his faith or his worship, that the legislative powers of government reach actions only, and not opinions, I contemplate with sovereign reverence that act of the whole American people which declared that their legislature should "make no law respecting an establishment of religion, or prohibiting the free exercise thereof," thus building a wall of separation between Church and State. Adhering to this expression of the supreme will of the nation in behalf of conscience, I shall see with sincere satisfaction the progress of those sentiments which tend to restore to man all his natural rights, *convinced he has no natural rights in opposition to his social duties.*

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Ulysses S. Grant
18th President of the United States

President Ulysses S. Grant in his message to Congress in 1875 said:

... "I would also call your attention to the importance of correcting an evil that, if permitted to continue, will probably lead to great trouble before the close of the nineteenth century. It is the acquisition of vast amounts of untaxed church property. In 1850, I believe the church property of the United States, which paid no tax, municipal or state, amounted to \$87,000,000. In 1860 the amount had doubled. In 1870 it was \$354,483,587. By 1900, without a check, it is safe to say this property will reach the sum exceeding \$3,000,000,000. (3 billion dollars) So vast a sum, receiving all the protection and benefits of government, without bearing its proportion of the burdens and expenses of the same, will not be looked upon acquiescently by those who have to pay the taxes. The accumulation of so vast a property as here alluded to, without taxation, may lead to sequestration (confiscation) without constitutional authority, and through blood. I would suggest the taxation of all property equally."

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These are just a short sampling of the statements of great Americans who emphatically say that we are a free people and cannot be taxed to support anybody's religion.

**EMMETT F. FIELDS
514 EASTERN PARKWAY
LOUISVILLE, KY 40217**

January 22, 1993

Attorney General of the United States
Department of Justice
Constitution Ave. & 10th N.W.
Washington, D.C. 20530

Dear Sir/Ms.:

I turn to the Attorney General of the United States in absolute desperation to seek my most basic rights guaranteed under the Constitution of the United States, the Constitution of the Commonwealth of Kentucky, and under Public Law 88-352, 88th Congress, H.R. 7152, enacted July 2, 1964. I have studied with infinite care the Civil Rights Act of 1964 and have found that it is the duty of your office to give aid to those citizens of the United States who suffer because of discrimination or segregation if such discrimination or segregation is or purports to be required by law, statute, ordinance, regulation, rule, or order of a State or any agency or political subdivision thereof.

It is the law and practice of the Commonwealth of Kentucky to tax non-members of certain established religious organizations within this State in order to contribute to the financial support of those recognized religious organizations by granting them complete tax-exemption. As of Nov. 6, 1990 the Constitution of Kentucky was Amended to exclude from taxation all property, both real and personal, tangible and intangible, everything, owned and occupied by an institution of religion, from taxation. This law and practice is blatantly discriminatory against every citizen of this State who is not a member of any of these established religious institutions. Before this Constitutional Amendment was enacted on Nov. 6, 1990 it was the practice within this State (Kentucky) to allow those institutions of religion to illegally not pay their rightful and proper taxes, in spite of specific instructions within the Constitution of Kentucky that most of that property was to be taxed.

I, and others, have sought the services of an attorney in order to secure our moral and Constitutional right not to be forced to contribute to the support of those established and State recognized institutions of religion, and we have found that any legal challenge to these discriminatory practices would cost \$100,000.00 to \$150,000.00 or more. I am a poor man, and made poorer by being forced to contribute to the support of institutions of religion that I find to be false and immoral. I cannot afford to seek the legal help necessary to secure my most basic Constitutional religious rights in this State. I, we, therefore appeal to the office of the Attorney General of the United States to aid all citizens of Kentucky who are not members of an established institution of religion, to secure relief from this worst of all forms of discrimination.

In an effort to escape this immoral, un-Constitutional and discriminatory taxation I have applied to the IRS for a "church" tax exemption status, (I certainly qualify for this) and my case has been referred to their main office in Washington. But even if that total tax-exemption is granted it will not solve my problem. I do not wish to escape my obligations to support my government -- National, State and local. My conscience, my pride and my moral being will not permit me to live in a society and not pay my rightful part of the expense of maintaining that society; I cannot, in conscience, become a parasite upon my community. Therefore I do not wish to be relieved of paying that part of my tax obligation that goes to support my Nation and my community, but only to be relieved of that immoral and un-constitutional part that goes to support those established institutions of religion that parasite themselves upon their community and Nation.

I have resolved to inform the State and local government tax collectors that I cannot, in conscience, pay that part of my taxes that support religious institutions that I do not agree with and find morally objectionable. I naturally fear that such moral action will result in the loss of my home and other meager possessions, but that immoral religious establishment must be challenged -- America either has religious Liberty or it does not.

I therefore apply the Attorney General's office to request that the Attorney General should seek, under Public law 88-352, for myself and others, a permanent injunction that would restrain the Commonwealth of Kentucky and all State and local tax collectors therein, from collecting that part of our State and local taxes that go to the support of State recognized institutions of religion.

Sincerely,

Emmett F. Fields

Copies to:
Brereton Jones, Governor of Kentucky
Chris Gorman, Attorney General of Kentucky
All revellent tax collecting agencies in the Commonwealth.

Enclosures:
Copy of letter from IRS.

Copy of that part of the Constitution of Kentucky that was changed to allow total exemption from taxation of "institutions of religion," and also that part of the Kentucky Constitution that says such exemptions are un-Constitutional.

EMMETT F. FIELDS
514 EASTERN PARKWAY
LOUISVILLE, KY 40217-1818
(502) 634-0590

August 18, 1993

Attorney General Janet Reno
Office of the Attorney General of the United States
Department of Justice
Constitution Avenue & 10th N.W.
Washington, D.C.

Dear Attorney General Reno:

On January 22, 1993 I sent a letter to the office of the Attorney General of the United States (copy enclosed) requesting that the Department of Justice act to relieve Kentuckians of the flagrant religious discrimination enacted by the Commonwealth of Kentucky on November 6th 1990. At the time of my previous request there was no U.S. Attorney General installed, and so the United States was without an Attorney General at that time. (How did we ever survive??) I now appeal directly to you, as Attorney General of the United States, to enforce the rightful and legitimate laws against religious discrimination as stipulated under our Civil Rights Laws, specifically Public Law 88-352, 88th Congress, H.R. 7152, enacted July 2, 1964. I will point out that the Kentucky law enacted on November 6th 1990 only made "legal" the criminal discriminatory practice that the Commonwealth of Kentucky had engaged in since at least 1891; Kentucky has flagrantly exempted all property owned by organized religion from taxation, in spite of very specific wording in the Kentucky Constitution that such religious tax exemptions were absolutely un-Constitutional. I enclose a copy of those parts of the Kentucky Constitution that did then apply.

I will refer you to my enclosed letter of January 22 for the facts concerning this case. Since that letter was sent we have sought the services of several attorneys, and all have agreed that we have a case, but they are afraid to take the case and oppose organized religion because it would hurt their law practice. We find that we are in the same circumstance as Jewish citizens of Germany in the mid-1930s who would seek an attorney to oppose the Nazi religious discrimination against them, but found the attorneys were afraid to defend them. The situation is frighteningly similar!

At this time I owe Kentucky \$121.00 in taxes for 1992. I have not refused to pay my State taxes, I have only refused to pay the religious tax portion of that tax (see copy of letter enclosed) but they have not sent me an adjusted bill. I fear the consequences of this patriotic duty that I am, in conscience, compelled to undertake. Your immediate action in our behalf is desperately needed.

Sincerely,

Emmett F. Fields

EMMETT F. FIELDS
514 EASTERN PARKWAY
LOUISVILLE, KY 40217

January 25, 1993

Governor Brereton Jones
State Capital
Frankfort, KY 40601

My Dear Governor Jones:

Enclosed you will find a copy of a letter that I have sent to the Attorney General of the United States in my determination to end religious discrimination in Kentucky. Such discrimination is certainly immoral and against the most basic American ideals of religious Liberty. It is clearly and blatantly against the Constitutions of both the United States and of Kentucky, to force American citizens to contribute to the support of religious ideals and institutions that they morally and consciously reject.

Because of moral convictions and patriotic considerations I must refuse to pay that part of my State and local tax that go to make up the huge amounts of revenue that institutions of religion has been relieved of paying. I certainly have no objections to paying my rightful tax; that is to say, that legal part of my tax that go to proper use by State and local governments within the Commonwealth of Kentucky, and for the creation and maintenance of public roads, schools, parks, etc. In fact, I insist that I be permitted to pay my rightful share of the public expense -- but only public expense.

It is wrong, immoral, un-American and un-constitutional for the State of Kentucky to recognize certain religious institutions for special tax-exemption privileges at the expense of all other citizens of Kentucky. Therefore I must, respectfully but firmly insist, Sir, that you take immediate and positive action to relieve from improper religious taxation every citizens of Kentucky who is not a member of any State recognized and exempted religious institution, and who object to being taxed in support of those State established religious institutions.

Sincerely,


Emmett F. Fields



COMMONWEALTH OF KENTUCKY
OFFICE OF THE GOVERNOR

BRERETON C. JONES
GOVERNOR

THE CAPITOL
700 CAPITAL AVENUE
FRANKFORT 40601
(502) 564-2611

February 2, 1993

Mr. Emmitt F. Fields
514 Eastern Parkway
Louisville KY 40217

Dear Mr. Fields:

Thank you for your letter expressing your opinions about tax-exempt status for certain religious institutions. I appreciate your taking the time to advise me of your concerns.

As chief executive of the Commonwealth of Kentucky, I took an oath to uphold its constitution. Until such time as the citizens change the constitution regarding tax-exempt status or until a court declares the Kentucky Constitution in violation of the United States Constitution, I have no choice but to follow its mandates.

Again, thank you for writing. Expressions of support or opposition on public issues by citizens are always welcomed by me and my staff.

With best regards, I am

Sincerely,

A handwritten signature in black ink that reads "Brereton C. Jones". The signature is stylized and written over a large, circular scribble.

Brereton C. Jones

c: Attorney General Chris Gorman
Secretary Kim Burse

bfp




359, 157 SW 1084 (1913), *Bosworth v Harp*. Public
 364, 152 SW 799 (1913), *Louisville Railway Co v
 Fire & Life Protective Assn*. See also when ex-
 137, 107 SW 710 (1908), *Owen County Burley
 Society v Brumback*. Statute authorizing pooling of
 not grant exclusive privileges.
 71, 85 SW 697 (1905), *Evers v Mayfield*. Ordinance
 practicing certain professions in a city and ex-
 ceptions temporarily there on specific professional busi-
 void.
 496, 41 SW 570 (1897), *Simpson v Kentucky Citi-
 zens' Bldg & Loan Assn*; 103 Ky 265, 44 SW 977 (1898), *Lock-
 eport Savings & Loan Co*. A statute permitting building
 associations to exact and receive, in the way of in-
 surance and premiums, a greater rate of interest than six per
 cent, was in violation of this section. (See also *Owen
 County Tobacco Society v Brumback*, 128 Ky 137, 107
 SW 710 (1908). *Simpson v Kentucky Citizens' Bldg & Loan
 Assn*, 103 Ky 265, 44 SW 977 (1898). *Linton v Fulton Bldg & Loan Assn*, 262 Ky
 22 (1936).)
 275, 11 SW 5 (1889), *Johnson v Johnson*. Act em-
 power a trust company to act as guardian upon the execu-
 tor's bond, without other security than its capital
 bond.
 579, 6 KLR 547 (1889), *Kentucky Trust Co v Lewis*.
 Authorizing a company to sell mortgaged land without the
 sanction of a court is void.
 601, 4 KLR 533 (1883), *Smith v Warden*. Act au-
 thorizing a sheriff to distrain for fees after the time at which of-
 ficially can distrain is invalid.
 54, 33 SCt 988, 57 LEd 1389 (1913), *Owensboro v
 Telephone & Telegraph Co*. A reservation to alter
 a municipal ordinance, granting rights in the
 operation of a corporation to carry on a public utility, as the
 demand of the city, is simply a reservation of police
 power to the unabridgeable police power, and does
 not give a right to revoke or repeal the ordinance itself.
 117. Bus drivers paid for "snow days" cannot also be
 paid at the end of the school year when those snow days are made
 up. Payment would be payment without service.
 417. Expenditure of public funds for "in service
 training" of state employes is constitutionally permissible.
 615. Department may not authorize payment of
 public funds to employe on education leave.
 4. Franchise
 811 (1957), *Public Service Comm v Paris*.
 Legislative policy of the city favors competition be-
 cause the question of competition is eliminated from
 230 SW(2d) 909 (1950), *Bowling Green v Davis*.
 City has no power to revoke a valid franchise.
 62 SW(2d) 1044 (1933), *State Highway Comm v
 owner of a ferry franchise holds it subject to the
 state to establish, through its highway commission,
 a ferry within any distance of the ferry covered by*
 32 SW(2d) 410 (1930), *Young v Lexington*.
 License tax ordinance based on volume of busi-
 ness is based upon a reasonable basis. Validity of license
 tax not affected on members of class generally, not on
 exceptional individuals.
 inherent in the people; right to alter, re-
 form or abolish government
 is inherent in the people, and all free gov-

ernments are founded on their authority and instituted
 for their peace, safety, happiness and the protection of
 property. For the advancement of these ends, they have
 at all times an inalienable and indefeasible right to alter,
 reform or abolish their government in such manner as
 they may deem proper.

SOURCE: Const 1850, Art 13, § 4

55 Ky L J 50 (1966). *Constitutional Reform in
 Kentucky—The 1966 Proposal*, Paul Oberst and J. Kendrick
 Wells III.

403 SW(2d) 716 (1966), *Gatewood v Matthews*. Constitution
 § 4 reserves to the people the power to change the Constitution.

 Freedom of conscience; church and state; educa-
 tion

No preference shall ever be given by law to any reli-
 gious sect, society or denomination; nor to any particu-
 lar creed, mode of worship or system of ecclesiastical
 polity; nor shall any person be compelled to attend any
 place of worship, to contribute to the erection or mainte-
 nance of any such place, or to the salary or support of
 any minister of religion; nor shall any man be compelled
 to send his child to any school to which he may be con-
 scientiously opposed; and the civil rights, privileges or
 capacities of no person shall be taken away, or in any
 wise diminished or enlarged, on account of his belief or
 disbelief of any religious tenet, dogma or teaching. No
 human authority shall, in any case whatever, control or
 interfere with the rights of conscience.

SOURCE: Const 1850, Art 13, § 5

CROSS REFERENCES

Appropriation for sectarian purposes forbidden. Const 189
 Religious instruction and ministration for persons confined, 196.240

Religious discrimination in employment. 15 Am Jur 2d, Civil
 Rights § 193 to 206

Religious freedom. 16 Am Jur 2d, Constitutional Law § 336
 to 340

Wearing of religious garb by public school teachers. 60
 ALR2d 300

Erection, maintenance, or display of religious structures or
 symbols on public property as violation of religious freedom. 36
 ALR3d 1256

6 Nor Ky L Rev 125 (1979). *Separation of Church and
 State: Education and Religion in Kentucky*, Gary J. Sergeant.

310 Ky 355, 220 SW(2d) 836 (1949), *Kentucky Bldg Comm
 v Effron*. Public funds may be appropriated to hospitals even
 though they are operated by religious denominations if they are
 open to the public.

301 Ky 434, 191 SW(2d) 930 (1945), *Nichols v Henry*. KRS
 158.115, providing supplemental transportation along highways
 having no sidewalks for children attending school in compliance
 with compulsory school attendance laws, does not violate Const
 § 5.

CHAPTERS 6 to 8
 LEGISLATIVE BRANCH

The Higher Religions

I must take issue with Mr. Paul Kurtz and Free Inquiry magazine (Fall 1996) in concluding that Humanism is *not* a religion. If there were religious liberty in America the question of the religious status of Humanism, and the other Higher Religions, would be simply a matter of personal or academic interest. But as we do not have religious liberty in America the question of religious status becomes one of great legal and political importance. The Government will not establish a religion unless the religion meets certain vague and unconstitutional "guidelines," and pleases the Government agent(s) responsible for approving religions for Government establishment.



Those religions the Government establishes are called "churches," and those religions the Government refuses to establish are not considered religions. The method is as old as priestcraft, and as effective as the Holy Inquisition. For establishment purposes the Government refuses to consider "non-religion" to be a religion, in spite of the fact that the Supreme Court has said that non-religion has the same rights as religion.

EPPERSON v. ARKANSAS. 1968.

"Government in our democracy, state and national, must be neutral in matters of religious theory, doctrine, and practice. It may not be hostile to any religion or to the advocacy of no-religion; and may not aid, foster, or promote one religion or religious theory against another or even against the militant opposite. The First Amendment mandates governmental neutrality between religion and religion, and between religion and non-religion."

The United States Government is not "neutral in matters of religious theory, doctrine, and practice" -- it establishes and it discriminates. The Higher Religions cannot hope to successfully compete with the Government established lower religions, therefore the Higher Religions must be considered religions and must demand an equal establishment. The alternative is for the U.S. Government to be forced to stop establishing religions and made to abide by the Constitution. This writer has a Case pending in Federal Court that challenges to right of the United States Government to establish religions.

The errors of reason in the Free Inquiry discussion would seem to support the Government's contention that the Higher Religions are not religions at all.

Free Inquiry makes the assumption that reasonable religious views cannot be religious. Mr. Kurtz illustrates this mistake in his example: "If Miss Jones rejects belief in God, never goes to Mass, and claims she is an atheist, is she also "religious?"." Mr. Kurtz asserts that she is not religious -- Mr. Kurtz is wrong! Certainly she is religious, she has found a higher, grander and truer religion than the one she left behind. If Miss Jones had simply stopped going to Mass because it was too much trouble, retained her belief in the god assumption because, like most Americans, she had been indoctrinated to believe the existence of a god is a question of fact and not of faith; then, *perhaps*, it might be said that Miss Jones was non-religious.

As most Atheists (always with a capital "A") know, it requires a great deal of courageous thought and personal anguish for one to escape the induced obsessional neuroses that passes for religious conviction. To say that a person who has investigated, thought, suffered and raised his or her religious views above the lower religions becomes "non-religious" is ridiculous.

All Humanists, Atheists, etc., know that the negative sounding "non-religious" is an improper term that has been applied to those of us who have found a higher and grander religion than a mere dogmatic or "supernatural" belief. And it must be pointed out that there is a great difference between Humanism as a higher religion, and Religious Humanism. The one indicates a belief system that has escaped all ritual and dogma, while the other indicates that many of these lower traits remain.

Mr. Kurtz said he used to believe Humanism was a religion, but that he has now changed his mind. What was the cause of this great change of mind? From reading the several articles that debated the question of religious status it seems that this change was brought about more by a political misunderstanding than by any religious considerations.

The argument seems to be that if Humanism is not a religion it is permissible to teach Evolution in the schools. And if Humanism is a religion that fact would, somehow, affect what is taught in science classrooms, and cause the destruction of public education by the enactment of school voucher systems. How absurd!

Just what is this presumed religious entanglement with science? Science is a thing apart, it is the servant of neither the lesser, nor of the higher religions. Science has nothing to do with religion. Science and religion are different species of things, they neither mate nor live in the same house.

If a modern religion finds that science has the best answers to certain questions of religious importance, and adapts those scientific truths as part of its religious outlook, that does not, in the least, entangle science and religion. Science goes on its merry way of finding facts and cares nothing about those religions that agree, or disagree, with its empirical findings. Why then, should there be any objection to teaching scientific facts in schools simply because some religions have had the good sense to adapt certain scientific facts into their religious belief system?

Science becomes corrupted and entangled with religion only when a powerful and unscrupulous religion force presumes to forcefully pervert science with dogmatic religious assumptions. One example of such religious perversion of science is "Scientific Creationism." Such corrupted science is not science at all, but simply dishonest religion.

In the FI debate Mr. David A. Nobel rightly states that Humanism is a religion, then he makes the amazing statement that; "The religion of Secular Humanism is the only worldview allowed in the public schools. All other competing worldviews have been declared illegal by the U.S.

Supreme Court and effectively eliminated bit by bit -- 1992 (prayer), 1993 (the Bible), 1980 (Ten Commandments), and 1987 (God)."

All the things that were removed from the Public Schools were strictly sectarian religious views peculiar only to the Christian belief. Christians should be ashamed for having forced their beliefs into our public schools and upon non-Christian children -- the Higher Religions do not do that.

And "worldview," Mr. Noble? We do not send our children to school to learn someone's "worldview;" yours, mine or any. We send children to school, and pay great amounts for College, to *EDUCATE* our children. Schools are to teach what mankind knows, not what this or that "worldview" might believe. The lesser religions are so powerful that the facts of history, science, philosophy, etc., that disprove, or seem to disprove, their religious assumptions are simply not taught, or taught in such a way that they seem not to contradict the ancient mistakes. We do not need more money to make our schools better, we need less "worldview."

If we are to judge what is and what is not religion we must ask if Christianity and other lower religions are really religions. If a religious system has lost its myths and fables to the advance of science and human knowledge, is it still a religion? Or is it simply an entrenched power structure that corrupts science, changes historic facts, retards human progress and interferes in world affairs for its own survival, power, and profit? Is there a troubled spot in the world today that is not caused by a difference of religion -- a conflict between the various sects and factions within, or among, the lower religions?

The Higher Religions, such as Humanism, are in every way religions because they address every aspect of the religion problem. The First Amendment, of the 'Bill of Rights,' clearly states that "Congress shall make no law respecting an establishment of religion." In law that part of the First Amendment is known as the Establishment Clause; and the remainder of the statement; "or prohibiting the free exercise thereof," is known as the Free Exercise Clause. The Supreme Court has said that the Establishment Clause is absolute.

ZORACH v. CLAUSON; 1952.

"There cannot be the slightest doubt that the First Amendment reflects the philosophy that Church and State should be separated. And so far as interference with the "free exercise" of religion and an "establishment" of religion are concerned, the separation must be complete and unequivocal. The First Amendment within the scope of its coverage permits no exception; the prohibition is absolute."

While the Constitution clearly states that Congress shall make no law respecting an establishment of religion, the United States Government has enacted and enforces rules that establishes preferred religions, and discriminates against those religions the Government refuses to establish. Government establishment of any religion(s) is a flagrant affront to the Establishment Clause.

For establishment purposes the U.S. Government pretends the Higher Religions are not religions at all, and thus cannot share the special benefits and immunities showered upon the lower religions through Government establishment and favors. Government establishment of the lower religions has preserved dead religions and allowed them to become religio/political powers that are a great danger to this nation. Therefore what is, and what is not, a religion is no longer a simple academic question, it has broad political ramifications and threatens the very foundations of the United States as a free Nation and as a world leader.

Emmett F. Fields

Robert G. Ingersoll
And the Golden Age of Freethought.
A talk prepared for the Cincinnati Convention of Sept. 20th 1997.
Emmett F. Fields

Ladies and Gentlemen:

The “official” Biography of Robert G. Ingersoll, by HERMAN E. KITTREDGE starts with this modest statement:

“England has her Stratford, Scotland has her Alloway, and America, too, has her Dresden. For there, on August 11, 1833, was born the greatest and noblest of the Western World; an immense personality, -- unique, lovable, sublime; the peerless orator of all time, and as true a poet as Nature ever held in tender clasp upon her loving breast, and, in words coined for the chosen few, told of the joys and sorrows, hopes, dreams, and fears of universal life; a patriot whose golden words and deathless deeds were worthy of the Great Republic; a philosopher whose central theme was human love, -- who placed "the holy hearth of home" higher than the altar of any god; an iconoclast, a builder -- a reformer, perfectly poised, absolutely honest, and as fearless as truth itself -- the most aggressive and formidable foe of superstition -- the most valiant champion of reason -- Robert G. Ingersoll.”

My friends if I had not spent a great deal of time reading Ingersoll, and reading about Ingersoll, I would be inclined to believe that statement was somewhat of an exaggeration; something done by a hero worshiper who saw his subject as far larger than life – perhaps as Boswell saw Samuel Johnson.

The facts are that Robert G. Ingersoll spoke to more Americans in the last century than did any other American. And Ingersoll spoke to more Americans at one time than any other person in the Nineteenth Century. The greatest number of Americans ever assembled, in the last Century, to hear a speaker was in Chicago on October 20th. 1876, it was Ingersoll’s final political speech of that year. The Chicago Tribune described the scene:

"Colonel Robert G. Ingersoll spoke last night at the Exposition Building to the largest audience ever drawn by one man in Chicago. From 6:30 o'clock the sidewalk fronting along the building was jammed. At every entrance there were hundreds, and half-an-hour later thousands were clamoring for admittance. ... Wabash Avenue, Monroe, Adams, Jackson, and Van Buren Streets were jammed with ladies and gentlemen, who swept into Michigan Avenue and swelled the sea that surged around the building.”

The description of the enormous crowd goes on for two more paragraphs and ended with:

"It was a magnificent outpouring, at least 50,000 in number...”

Elizabeth Cady Stanton writes of another Chicago lecture by Ingersoll:

"I heard Mr. Ingersoll many years ago in Chicago. The hall seated 5,000 people; every inch of standing-room was occupied; aisles and platform crowded to overflowing.

He held that vast audience for three hours so completely entranced that when he left the platform no one moved, until suddenly, with loud cheers and applause, they recalled him. He returned smiling and said: 'I'm glad you called me back, as I have something more to say. Can you stand another half-hour?' 'Yes: an hour, two hours, all night,' was shouted from various parts of the house; and he talked on until midnight, with unabated vigor, to the delight of his audience. This was the greatest triumph of oratory I had ever witnessed. It was the first time he delivered his matchless speech, 'On The Liberty of Man, Woman, and Child.'"

Mrs. Stanton continues: --

"I have heard the greatest orators of this century in England and America; O'Connell in his palmiest days, on the Home Rule question; Gladstone and John Bright in the House of Commons; Spurgeon, James and Stopford Brooks, in their respective pulpits; our own Windell Phillips, Henry Ward Beecher, and Webster and Clay, on great occasions; the stirring eloquence of our anti-slavery orators, both in Congress and on the platform, but none of them ever equaled Robert Ingersoll in his highest flights."

Mrs. Stanton, declared that "the future historian will rank Robert G. Ingersoll peerless among the great and good men of the nineteenth century,"

And how many Americans have even heard of Robert G. Ingersoll today?

Moncure D. Conway, in 'My Pilgrimage to the Wise Men of the East,' names Ingersoll as "the most striking figure in religious America," and gives, among other things, the following impression: --

"The wonderful power which Washington's Attorney-general, Edmund Randolph, ascribed to Thomas Paine of insinuating his ideas equally into learned and unlearned had passed from Paine's pen to Ingersoll's tongue. The effect on the people was indescribable. The large theatre was crowded from pit to dome. The people were carried from applause of his argument to loud laughter at his humorous sentences, and his flexible voice carried the sympathies of the assembly with it, at times moving them to tears by his pathos."

In view of his great oratory ability, it is not surprising that Robert G. Ingersoll earned over one hundred thousand dollars every year from his Freethought Lectures – at a time when a dollar was worth a dollar – that is to say, about 20 or 30 times what a dollar is worth today. And he earned another hundred thousand plus from his law practice. (for he was an attorney)

And what did Mr. Ingersoll say that so enchanted the people of the Nineteenth Century, and earned him such a "comfortable" income for thirty years?

Why he told the people the simple truth. For example from his Lecture; "The GHOSTS" 1877 he said:

"In the history of our poor world, no horror has been omitted, no infamy has been left undone by the believers in ghosts, -- by the worshipers of these fleshless phantoms.

And yet these shadows were born of cowardice and malignity. They were painted by the pencil of fear upon the canvas of ignorance by that artist called superstition.

“From these ghosts, our fathers received information. They were the schoolmasters of our ancestors. They were the scientists and philosophers, the geologists, legislators, astronomers, physicians and historians of the past. For ages these ghosts were supposed to be the only source of real knowledge. They inspired men to write books, and the books were considered sacred. If facts were found to be inconsistent with these books, so much the worse for the facts, and especially for their discoverers. It was then, and still is, believed that these books are the basis of the idea of immortality; that to give up these volumes, or rather the idea that they are inspired, is to renounce the idea of immortality. This I deny.

“The idea of immortality, that like a sea has ebbed and flowed in the human heart, with its countless waves of hope and fear, beating against the shores and rocks of time and fate, was not born of any book, nor of any creed, nor of any religion. It was born of human affection, and it will continue to ebb and flow beneath the mists and clouds of doubt and darkness as long as love kisses the lips of death. It is the rainbow -- Hope shining upon the tears of grief.”

I do not believe in Immortality, and I do not believe that Robert Ingersoll did either. Ingersoll always said that he would never take one ray of hope from the heart of mankind; and by leaving the door of immortality open he let those who needed to believe in immortality, continue to believe. What Ingersoll hated, and fought against, was the awful use of that hope to exploit people, and encourage superstition.

In MYTH AND MIRACLE, 1885, he said:

“Happiness is the true end and aim of life. It is the task of intelligence to ascertain the conditions of happiness, and when found the truly wise will live in accordance with them. By happiness is meant not simply the joy of eating and drinking -- the gratification of the appetite -- but good, well being, in the highest and noblest form. The joy that springs from obligation discharged, from duty done, from generous acts, from being true to the ideal, from a perception of the beautiful in nature, art and conduct. The happiness that is born of, and gives birth to poetry and music, that follows from the gratification of the highest wants.

“Happiness is the result of all that is really right and sane. But there are many people who regard the desire to be happy as a very low and degrading ambition. These people call themselves spiritual. They pretend to care nothing for the pleasures of "sense." They hold this world, this life, in contempt. They do not want happiness in this world -- but in another. Here, happiness degrades -- there, it purifies and ennobles.

“These spiritual people have been known as prophets, apostles, augurs, hermits, monks, priests, popes, bishops and parsons. They are devout and useless. They do not cultivate the soil. They produce nothing. They live on the labor of others. They pray for others, if the others will work for them. They claim to have been selected by the Infinite to instruct and govern mankind. They are "meek" and arrogant, "long-suffering" and revengeful.

“They ever have been, now are, and always will be the enemies of liberty, of investigation and science. They are believers in the supernatural, the miraculous and the absurd. They have filled the world with hatred, bigotry and fear. In defense of their creeds they have committed every crime and practiced every cruelty.

“They denounce as worldly and sensual, those who are gross enough to love wives and children, to build homes, to fell the forests, to navigate the seas, to cultivate the earth, to chisel statues, to paint pictures and fill the world with love and art.”

Needless to say, such plain and honest talk made enemies of those who gained their wealth and power from the foolishness of superstition. But other than slander, and threats of eternal damnation, there was little the clergy could do.

At that time, before the turn of the 20th Century, there was still some separation between Government and religion – between church and state – in the United States. That glorious age when Freethought religious views were so often, and so forcefully, stated, is known as “The Golden Age of Freethought,” and it extended from shortly after the Civil War, until the early 1920s – properly enough, it was in 1869 that Robert G. Ingersoll delivered his first Freethought Lecture.

Throughout the ‘Golden Age,’ Freethought was growing so rapidly that it was thought that Freethought would be the dominant religion in the United States -- and in Western Europe -- within fifty years.

In 1904 there was the First International Freethought Congress, and it was held in Rome -- right in the home-town of the Catholic Church. To that Convention came Freethinkers, and representatives of Freethought organizations, from all over the world. It was a magnificent Celebration of the world’s newest and Highest Religion -- Freethought. The best, and perhaps only, history of that great Freethought Convention is: “A Trip To Rome” by Dr. J.B. Wilson of Cincinnati, Ohio; Dr Wilson was at that time President of The National Liberal Party, and a great Freethinker in the highest sense of the term.

Why did that wonderful Age of Freethought and Religious Liberty come to an end? How could a religion of truth, investigation and love dwindle into a mere flicker, while the old dictatorial superstitions raged fourth, more powerful than ever?

It can be shown that the ‘Golden Age of Freethought,’ and the natural evolution of religion from lower to higher forms, was stopped and reversed, by government religious suppression.

Freethinkers, like others, suffer from a lifelong indoctrination; and a wish to believe the things that are necessary to their purpose. Therefore Freethinkers, like Christians, often believe what is clearly not true.

Freethinkers believe that we have Religious Liberty in America because the Constitution guarantees it, when clearly we have it not; They believe there is a separation between Government and religion in America, when clearly there is not; They believe

there is no establishment of religion in America because the United States Constitution forbids it, when clearly there IS an establishment.

The use of governments to establish and enforce their religion has been the Modus Operandi of Christianity ever since the little Jewish cult of Jesus became, in the hands the Gentiles, the diabolical political machine called Christianity. The dogma of this new religion – of rewards in another world for all those who have suffered in this world – strongly appealed to the masses of poor and enslaved Romans. The poor, ignorant and suffering masses have always been the strength and backbone of the Lower Religions, that is why these religions encourage overpopulation.

By the year 400 Christianity had completely destroyed Religious Liberty in the Roman Empire, had forcefully suppressed all other Pagan religions, and destroyed all the beautiful Pagan temples. And Christianity, then having absolute power to educate and elevate humanity, instead cast Europe into a thousand years of the Dark Ages; Ages filled with filth, ignorance, superstition and misery. From those times to these, Christianity has used the never-failing same method – interweave the government and use the government to establish the Christian religion; and to protect that established religion from all honest inquiry, higher learning and intellectual advance.

I deny that Christianity IS religion. If you want to find any religion in Christianity you must go back before Christianity – back to that little Jewish Cult of Jesus. All the rest, ALL the rest, is priestcraft, politics and power.

If I were ask to name a date for the end of the ‘Golden Age of Freethought’ in the United States, that date would be January 2, 1920. That date marked the end of real intellectual liberty in America. That is the date of the largest and most infamous of the notorious “Palmer Raids,” when our Government rounded up thousands of “REDS” in major American cities, beat them, herded them through the streets in chains, and deported those who were not citizens, or who were recently naturalized citizens, and sent to prison those of native stock.

From those dark days of the violent suppression of “radicals and reds” there has been a constant association of the Higher Religions – Humanism, Atheism, Rationalism, and other Freethought religions – with such unrelated political and economical movements as Communism, Socialism, Anarchism, and so called, “subversive activities.” This confusion of ideologies -- this guilt by association -- was no accident, it was simply Christianity doing its ancient thing. Through this use of Government power we have been swept backwards in time, the Dark Ages are no longer behind us, but swell around us as the dark threat of superstition, and the anti-science of Creationism, becomes ever stronger.

Freethought is Americanism, Americanism at its very best. Freethought embodies the highest ideals of Liberty and progress; of love for the great and grand ideals of Freedom and Equality that this Nation was founded upon. And Freethought is the only Religion dedicated to the intellectual and scientific progress that is SO necessary to the survival and Greatness of America. Freethought uses science and reason as its guide, and is able to change any of its beliefs that prove to be false. None of the Lower Religion can do this. On any nearly level playing field Freethought will win over Christianity every time. That was proved during the Golden Age of Freethought.

Before we can hope for Freethought to make any real progress in America we must reestablish the Religious Liberty guaranteed by our United States Constitution. We must stop the U.S. Government from being a religious policeman, and denying Religious Liberty to those Religions that do not conform to its unconstitutional, written-out, outdated and narrow Government “definition of religion” – a definition of religion that could only have been written in some very backward Fundamentalist Christian Seminary – or Jesuit University.

We, the Freethinkers of today, must somehow assure that if, and when, Freethought again becomes a prominent Religious force in America that it will not again be put down by powerful Government opposition. When Religious Liberty is reestablished in America the ‘Golden Age of Freethought’ will return, and grow: And perhaps, in the Higher Religions of Freethought, the world will find the lasting peace that Christianity has failed to give the world in the sixteen hundred years that that religion has had the power to bring about a lasting peace.

The Golden Age of Freethought has given us every conceivable argument against the Christian religion – or any supernatural religion; it produced valid arguments against every claim and assertion of the Christian Bible – and all other, so called, “Holy Books;” it pointed again and again the direction of true happiness, and true progress; it preached a higher religion, with truer morals, and a greater love of humanity for humanity.

No human being was ever a greater advocate of high morals and family love than Robert G. Ingersoll. Ingersoll taught love and family with kind words and personal example; he did not condemn, he did not look down, nor did he sneer, he did not make a mockery of the thing he preached – he was sincere. Today there is a perversion of these ideals preached from Fundamentalist pulpits for political purposes. The people who preach “Family Values” today do not know what family love is – they have never read Ingersoll.

Robert G. Ingersoll was an optimist, he could not see the evil that awaited Freethought -- he envisioned only good. He thought humanity and America would continue to make progress – scientific, religious and intellectual; he could not foresee that his beloved Government would be used to destroy the Grand Religion of high ideals that he worked to bring to the people of the United States, and the world.

He did not foresee the Palmer Raids, the bloody heads and black eyes; did not foresee that his Great American Government would ignore the American Constitution and officially establish some religions, and discriminate against those religions refused official Government establishment; he did not foresee that his Religion of Freethought would be deviously and purposely equated and confused with unrelated political/ economic ideologies, and suppressed as an enemy of our Government. He did not foresee these things, just as we cannot foresee what official outrages will be staged if the Higher Religions of Freethought should ever again become a real threat to the established superstitions.

Again and again Robert G. Ingersoll gave his vision of a better world; a world of Freethought, of kindness and of love; a world of liberty, justice, thought and progress; a happy world of home and family. He saw America as a Nation with equality for all –

equal rights, equal opportunity, and equal justice for all. And he expressed this grand vision again and again, in his Lectures and in the many interviews he gave to newspapers. But perhaps he said these things best in his Indianapolis speech in 1876. At the end of this Lecture he said:

“ . . . The world is getting better. Husbands are treating their wives better than they used to; wives are treating their husbands better. Children are better treated than they used to be; the old whips and clubs are out of the schools, and they are governing children by love and by sense. The world is getting better; it is getting better in Maine, in Vermont... I have a dream that this world is growing better and better every day and every year; that there is more charity, more justice, more love every day. I have a dream that prisons will not always curse the land, that the shadow of the gallows will not always fall upon the earth; that the withered hand of want will not always be stretched out for charity; that finally wisdom will sit in the legislatures, justice in the courts, charity will occupy all the pulpits, and that finally the world will be governed by justice and charity, and by the splendid light of liberty. That is my dream, and if it does not come true, it shall not be my fault. I am going to do my level best to give others the same chance I ask for myself. Free thought will give us truth; Free labor will give us wealth.”

My friends, for my part, I am convinced that the words and Lectures of Robert G. Ingersoll will make this a better world. I believe the more people read Ingersoll the better the world will become. And I will do what I can to see that the words and wisdom of this great and loving man will be available to any mind that seeks to find freedom and knowledge.

Ladies and Gentlemen; on behalf of the great Robert Green Ingersoll, I thank you, sincerely, for your kind attention.

Emmett F. Fields
Sept. 20, 1997