

# God Bless the IRS!

“Thus saith the Lord GOD, Behold, I will lift up mine hand to the Gentiles, and set up my standard to the people: and they shall bring thy sons in their arms, and thy daughters shall be carried upon their shoulders. And kings shall be thy nursing fathers, and their queens thy nursing mothers: they shall bow down to thee with their face toward the earth, and lick up the dust of thy feet; and thou shalt know that I am the LORD: for they shall not be ashamed that wait for me.”

Isaiah 49:22-23

“Blessed be the LORD God of our fathers, which hath put such a thing as this in the king’s heart, to beautify the house of the LORD which is in Jerusalem.”

Ezra 7:27

“Then went the Pharisees, and took counsel how they might entangle him in his talk. And they sent out unto him their disciples with the Herodians, saying, Master, we know that thou art true, and teachest the way of God in truth, neither carest thou for any man: for thou regardest not the person of men. Tell us therefore, What thinkest thou? Is it lawful to give tribute unto Caesar, or not? But Jesus perceived their wickedness, and said, Why tempt ye me, ye hypocrites? Shew me the tribute money. And they brought unto him a penny. And he saith unto them, Whose is this image and superscription? They say unto him, Caesar’s. Then saith he unto them, Render therefore unto Caesar the things which are Caesar’s; and unto God the things that are God’s. When they had heard these words, they marvelled, and left him, and went their way.”

Matthew 22:15-22

“But Festus, willing to do the Jews a pleasure, answered Paul, and said, Wilt thou go up to Jerusalem, and there be judged of these things before me? Then said Paul, I stand at Caesar’s judgment seat, where I ought to be judged: to the Jews have I done no wrong, as thou very well knowest. For if I be an offender, or have committed any thing worthy of death, I refuse not to die: but if there be none of these things whereof these accuse me, no man may deliver me unto them. I appeal unto Caesar. Then Festus, when he had conferred with the council, answered, Hast thou appealed unto Caesar? unto Caesar shalt thou go.”

Acts 25:9-12

# God Bless the IRS!

We are thankful to live in the greatest nation on earth, no matter how you measure it. We are thankful for a government that allows us the freedom and liberty to practice our religion according to the Bible and live quiet and peaceable lives in godliness and honesty. We are thankful for the most modest tax rates for the most benefits of any nation we know. We are especially thankful for the laws passed by Congress and applied by the IRS that provide special benefits and privileges to churches and ministers of the gospel. We believe the Lord Jesus Christ put these laws in place for us through our leaders.

We are not survivalists, tax rebels, patriots, or anything else that even smells like anti-government rabble. We are Bible Christians that understand He has ordained our present government, even though it may be a de facto government opposed to its constitutional founding. We do not believe the Constitution is our king or that it is a Christian document. We obey every ordinance of the federal, state, and local governments. We do not believe Americanism and Christianity are even distant cousins. We are pilgrims and strangers in the earth, citizens of a spiritual kingdom and holy nation, and bound by our Lord and Saviour Jesus Christ to fully submit to civil governments and pay their taxes cheerfully.

Some churches have anti-government attitudes and practices. They preach and live defiantly, as if the Bible or Christianity gave them liberty to rebel against the civil authority of the federal government. They speak against the U.S. government as if it were the most corrupt government in history. Jesus, Paul, and Peter all taught submission to the civil authority and its tax laws, even though it was the pagan, occupying, oppressive, and foreign government of Rome! What constitutional rights did Jesus, Paul, and Peter have for support? The Old Testament scriptures! Yet they taught submission to Rome. Amen!

All that so-called Christian tax rebels accomplish by their arrogant and rebellious blustering is to despise God's providential help for His churches, slander Bible Christianity by their anti-government rhetoric, and distract God's saints from the real spiritual battle facing them every day! The devil has been a rebel from the beginning, and these carnal men follow in his footsteps by despising dominion and speaking evil of dignities. And then they wonder why they have so much trouble managing their dysfunctional families! They have chosen the road of rebellion, and they will eat the fruit of it (Pr 24:21-22)! Glory!

The reason for this attitude by a few is due to an anti-government spirit contrary to the spirit and doctrine of the New Testament, where Caesar is God's appointee and honor and taxes are required (Matt 22:15-22; Luke 2:1-5; Rom 13:1-7; Titus 3:1-2; I Pet 2:13-17). God ordained and installs civil authority and its specific rulers, including the IRS. A belligerent attitude toward civil government, no matter how pagan or oppressive it might be, is strongly condemned in both testaments (Pr 24:21-22; Eccl 10:20; II Pet 2:10-12; Jude 1:8-10). Rebels are compared to rabid dogs. Only when a government specifically requires disobedience to God's clear commandments should it be defied (Ex 1:15-22; Acts 5:29; etc.).

As Bible Christians, all that matters to us is what the Bible teaches. What does God teach about the connection between His people (the nation of Israel under the Old Testament; the churches of Jesus Christ under the New Testament) and the ruling civil authority? What does God show by precept and example about the use of privileges granted by the state for the protection and/or prosperity of His people? He shows clearly that civil governments and their rulers are His servants for the sake of His people and churches. He shows that wise men in both testaments used civil governments whenever they could, even when those governments were pagan and antichristian in their policies and practices.

Christians in America are greatly blessed; but patriot-anarchists, possessed by a spirit of civil rebellion, have made tax-exemption an issue, because that is the depth of their Christianity. They love seminars about fighting government; they sleep during sermons about being spiritually minded. They despise the wholesome words of the Lord Jesus Christ. There are no strings attached to being an unincorporated, tax-exempt church. The government does not require compromise in doctrine or practice, and they offer a substantial, no-strings-attached subsidy through tax exemption and ministerial tax privileges. The IRS asks for nothing, because churches are already exempt by law. Praise the God of heaven (Ezra 7:27-28)!

The U.S. government and the IRS are two breasts to suckle His people and support the gospel, just as promised and illustrated in the Bible points that follow! What do the IRS teats offer true apostolic churches? Exemption from applying for tax exempt status, exemption for annual filing requirements, tax deductibility for contributions, no withholding required from a minister's earnings, a parsonage allowance for ministers, a double deduction of ministerial mortgage interest and property taxes, social security tax exemption for ministers, and a mechanism for pre-tax giving to the poor and needy! You might think the IRS consulted the New Testament to determine its tax laws for churches!

As Bible Christians, the Lord Jesus Christ is our King. We know His position at the pinnacle of power in the universe. We are not afraid of men, because the Lord Jesus Christ is with us. We know the God of heaven ordained the offices of civil government and the persons in those offices. We know God directs the affairs of nations for His own glory and for the benefit of His people and churches. We know that laws are passed that the lawmakers might not even understand, but they were passed in order to protect and prosper us. We know we should honor and obey our leaders, pray for them, and pay their taxes. And we also know we should thankfully take advantage of every freedom, liberty, and privilege they offer us.

1. The Lord Jesus Christ is the Blessed and Only Potentate, King of kings and Lord of lords (I Tim 6:13-16). He is the Absolute Sovereign of all leaders, governments, and confederacies, for He is Ruler over the nations of the earth (Ps 2:1-12; Eccl 5:8; Dan 2:21; Eph 1:20-23; Rev 2:26-27; etc.).
2. He uses pagan and unbelieving governments and nations to accomplish His holy purposes as He sees fit, often for the benefit of His people and churches (Prov 21:1; Isaiah 10:5-19; Jer 25:8-14; John 18:31-32; Acts 2:22-24; 4:27-28; 27:1-3; 28:16,30; Rev 17:17; etc.).
3. God is the loving Father of His people. He has always protected them from rulers and nations, when it was His will to do so (Ps 105:13-15). It is absurd to reason that His people must resort to civil rebellion to protect themselves. Such rebellion is the proof of reprobation, a cause of government persecution, and a blot on the integrity of the gospel (I Pet 2:11-17; II Pet 2:10-12).
4. Abraham took expensive gifts from Pharaoh, King of Egypt, and he did not return them when the truth came out about Sarah (Gen 12:10-20)! He did not see any compromise in taking from a pagan government! He was not paranoid about being forced to compromise his faith by accepting gifts! He did not believe he had given God's sovereignty to Pharaoh! He enjoyed counting the blessing!
5. Abraham was confederate with Amorites in pursuing the four kings that took his nephew Lot and family captive (Gen 14:13-24). This did not mean he compromised his faith or doctrine, but rather it was a politically expedient and wise thing to do when engaging four kings and armies in battle! These men were his neighbors, so he had a good relationship with them for prosperity and trouble.

6. Abraham paid for a binding covenant with Abimelech and Phichol, rulers of the Philistines; and he exercised his options under the covenant to recover a well he had lost to their government (Gen 21:22-32)! He did this in spite of the fact he had easily defeated four kings (Gen 14:1-24)! He did not have to cooperate with Abimelech, but he chose to do so. He could have asked God for water from a rock, but he used his political connections to protect and prosper himself. See the lesson!
7. Joseph accepted a political job from Pharaoh that involved saving a pagan nation from God's judgment, protecting pagan priests, and marrying a pagan priest's daughter (Gen 41:33-57; 47:22). If he had been a patriot-anarchist, he would have moved to the desert, remained single, and eaten leftover k-rations from a war in the previous century. But he was a holy man with wisdom!
8. Neither Jacob nor any of his twelve sons had a problem using Pharaoh's wagons and his provision for the way, even though he forced them (Gen 45:16-21)! They were not afraid of compromising their religion, nor did they fear they were giving up any religious rights, though Pharaoh was a rank pagan. They enjoyed riding back into Egypt in Cadillacs instead of their outdated Chevrolets!
9. Neither Jacob nor any of his twelve sons had any qualms about taking the best that Egypt offered them; they lived in the very best of the land and had the fast track to the best jobs (Gen 47:1-12). They were subsidized from the get go by this pagan king, but they never hesitated taking the charity. They knew the Lord was orchestrating matters according to promise (Gen 15:13-14).
10. When Israel, the church in the wilderness, left Egypt, they took everything they could from that pagan nation and its citizens (Ex 12:35-36). Taking Egyptian gold to build their tabernacle was not a compromise with the world – it was using God's sovereignty over the world! Just think! The Ark of the Covenant was made with gold from Pharaoh's firstborn son's piggybank!
11. When running from Saul and needing refuge, David went to Achish, King of Gath, the hometown of Goliath the Gittite, and from this pagan enemy of Israel obtained the city of Ziklag for his home (I Sam 21:10-15; 27:1-7). He had quite the relationship with Achish (I Sam 27:8-12; 29:1-11)!
12. David, the man after God's own heart, the sweet psalmist of Israel, and the prophet of God, took a substantial personal gift from Hiram, the pagan king of Tyre (II Sam 5:11). If religious compromise had been part of the deal, David would not have accepted the house. If a pagan king wants to decorate either God's house or your house, take the gift and bless the God of heaven!
13. Solomon, during his wise years, made a league with Hiram, the pagan king of Tyre, and purchased the stones and timbers needed for the temple of God (I Kings 5:1-18). Did this association with unbelievers compromise the temple of God? Not at all! God used unbelievers to help build His house for believers to worship Him! Give God the glory! God is king over all the earth!
14. He prophesied that He would make both pagan and Christian kings and queens to be the nursing fathers and mothers of His nation and churches (Isaiah 49:22-23; 60:6-11,16; Psalm 45:12; 68:29-30; 72:10; etc.). Consider the first text well. Pagans would carry the Jews' sons and daughters, and they would nurse the parents! This describes the exemption amount per child and the child tax credit. Or is it the additional child tax credit and the deductibility of giving to the Lord? Glory!
15. Though Babylon took the Jews captive after ravaging Israel, God told His people to make themselves comfortable in their new land and pray for the peace of Babylon, because they would

participate in that peace (Jer 29:4-7). They prayed for the peace of that pagan, violent, and wicked city; they did not pray or fight against it! And those that submitted and prayed were prospered.

16. Daniel was not afraid of government grants and subsidies. After having his gonads removed, he attended the fast track school for government officials tuition-free, received many great gifts, accepted a scarlet robe and gold chain from a blaspheming king, ate the best food in the land, and served the successive pagan kings of a successive pagan empires (Dan 1:1-20; 2:48-49; 5:29; 10:3). Was Daniel a compromiser? Did he understand God's sovereignty? Definitely! Absolutely!
17. God called Cyrus the Persian by name long before he was born as a great deliverer for Israel, for he released the Jews from Babylon and gave them a charge to rebuild Jerusalem and the temple; and he did this out of his own treasury (II Chron 36:22-23; Ezra 1:1-4; 6:1-5; Isaiah 44:28; 45:1-4). Was the rebuilt temple compromised with Persian money? No way! They glorified God for it!
18. Darius the Persian confirmed the decree of Cyrus and subsidized the Jews from his tax revenues beyond the Euphrates River (Ezra 6:1-12). His tax laws were a little severer than those of the IRS. He promised to hang offenders and turn their houses into a dunghill! Give God the glory!
19. Ezra obtained an open-ended financial subsidy and certified tax-exemption from Artaxerxes, King of Persia for building the temple in Jerusalem and supporting God's worship (Ezra 7:11-28). The king and his counselors donated (7:15); the gift had no strings attached (7:18); further expenses could be taken from the king's treasury (7:20); the treasurers beyond the Euphrates were to subsidize the project (7:21); full tax exemption was to be given to gospel ministers (7:24); and the full gospel was to be preached and enforced (7:25-26)! What did Ezra do? He rejoiced (7:27-28)!
20. Nehemiah requested and obtained a grant from Artaxerxes, King of Persia, for a leave of absence from his job, timbers from the king's forest, royal letters of authorization, and a military escort back to Jerusalem (Neh 2:1-11). Was Nehemiah a compromiser for taking advantage of political liberties to build the city and house of God? Never! He was a very holy and wise man!
21. When the Persian government signed a law into force against the people of God, the godly saints used their political means and power to overturn the law and destroy their enemies (Esther 4:1-14). They did not run to the hills and hide with Y2K supplies in caves. They humbly and respectfully used the political system, after fasting and praying for the Lord of heaven to bless their efforts!
22. When our brother Paul felt he had been mistreated in Philippi, he invoked his Roman citizenship and knowledge of the law to get the magistrates to come and kindly escort him out of the prison (Acts 16:35-40). Today's patriot-anarchists want to repudiate their citizenship and privileges under law in a heretical misunderstanding of Bible doctrine. They are not like the apostle Paul.
23. When the Romans took Paul captive in Jerusalem, and they were about to examine him by scourging, he invoked his Roman citizenship to save himself a beating (Acts 22:24-30). He used the civil means God had given him. It would have been tempting God to simply pray for help!
24. When Paul was on trial before the Jewish leadership, he did not only trust God for deliverance; but he also chose the side of the Pharisees and used them against the Sadducees (Acts 23:6-9)! Did this compromise his faith or practice? Did it violate conscience or principle? No, it was holy wisdom!

25. Paul sought the protection of Claudius Lysias, the Roman chief captain in Jerusalem, when his nephew informed him about a plot to assassinate him (Acts 23:12-35). He happily took the subsidy of the Roman government of an armed escort from Jerusalem to Caesarea, which involved 470 Roman troops – 200 soldiers, 200 spearmen, and 70 cavalry!
26. When Paul saw that his trial was not going well, he did not merely trust in the Lord and pray; he invoked his right as a Roman citizen to appeal to Caesar for protection, who was the pagan ruler of an oppressive foreign government (Acts 25:9-12)! Why can't the patriot-anarchists read the Bible?
27. When Paul was a prisoner in Rome, he was granted exceptional freedom and the opportunity to live in his own rental house for two years (Acts 27:3; 28:16,30-31). If he had had the spirit of the patriot-anarchists, he would have rejected such a liberty and demanded it as his right under Christ.
28. Paul told Timothy to teach the churches of Christ to pray for kings and all in authority for quiet and peaceable lives (I Tim 2:1-2). We pray for them, not against them, just as when the Jews were captive in Babylon (Jer 29:4-7). While taking advantage of the peace and quiet God may give even a pagan nation, we should also take advantage of any liberties or subsidies they might offer!
29. Every man using a King James Bible benefits from a subsidy King James I of England gave by ordering a new translation of the Bible. Read the Epistle Dedicatory in the front of a King James Bible! Give God the glory! William Tyndale, one of the first translators of the Bible in English, had cried out while dying in the flames of a Roman Catholic fire, "Lord, open the eyes of the King of England." The Lord answered the prayer! God bless the King! Thank you, King James!

Those that despise dominion and resent taxes are generally of the same spirit and mentality of those that hoard guns, bury gold and silver coins, fall for fear rumors like Y2K, jest about God's rulers, cheat on their taxes, run to the wilderness to be survivalists, read "insider" information, etc., etc. God has not called us to any of these activities. Our warfare is a spiritual warfare, and these diversions are Satan's devices to distract Christians from the real battle, give Christianity a bad name, and despise God's great blessings. Bible godliness does not allow even the thoughts of these anarchists (Eccl 10:20).

Consider the assistance from heaven Jesus Christ gives to His churches through tax deduction of gifts to the local church. Even men with modest incomes in the U.S. have a marginal tax rate of federal and state taxes of near 25%. If they give \$5000 to the Lord, His servant, and His people during the year, it only costs them \$3,750, because they get \$1,250 back from the government in reduced taxes. The church received \$5,000; the brother only gave a net \$3,750. Where did the other \$1,250 come from? It was a subsidy from the IRS treasury, just like Cyrus, Darius, and Artaxerxes subsidized Nehemiah and Ezra!

We recommend local churches not incorporate and not file Form 1023 asking the IRS for permission to be tax-exempt, since churches are already tax-exempt by law, as the IRS admits. Read both testaments of the Bible and learn the examples of godly men shown above who used civil government for their protection, prosperity, and the promotion of God's worship. Bless the Lord like Ezra (Ezra 7:27-28).

May the Lord Jesus Christ be glorified and honored by faithful saints who render to Caesar what is his, take from Caesar what is theirs, and bless the Lord all the way home! They know Caesar's tax laws for both taking and giving are by God's sovereign rule over the nations for the benefit of His people. Bible Christians, especially Americans, should be the most faithful and loyal citizens; and they should pray for all in civil authority, just as commanded by their brother Paul, who was a master at submitting to Rome's authority but wisely using his Roman citizenship when needed! God bless the IRS!

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Isaiah 49:22-23

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Ezra 7:27

	<b>Pagan American with 1 Child</b>	<b>Bible Christian with 1 Child</b>	<b>Bible Christian with 3 Children</b>
<b>Adjusted Income</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$50,000</b>
Less: Giving to Lord	0	\$5,000	\$5,000
Less: Children x \$3100	\$3,100	\$3,100	\$9,300
<b>Taxable Income</b>	<b>\$46,900</b>	<b>\$41,900</b>	<b>\$35,700</b>
Marginal Tax Rate	35%	34%	33%
<b>Income Tax</b>	<b>\$16,415</b>	<b>\$14,246</b>	<b>\$11,781</b>
Less: Child Tax Credit	\$1,000	\$1,000	\$3,000
<b>Tax Payment</b>	<b>\$15,415</b>	<b>\$13,246</b>	<b>\$8,781</b>
<b>Subsidy to Christian for giving to the Lord</b>		<b>\$2,169</b>	<b>\$2,588</b>
<b>Subsidy to Christian for having children</b>			<b>\$4,046</b>

1. The chart is based loosely on 2004 tax rules and a combined tax rate of federal and state schedules. Some states, like South Carolina, have even greater tax benefits for children under the age of six.
2. Consider the chart and its implications. Pagans despise Bible Christians, but the tax laws require them to financially subsidize the preaching of Jesus Christ through a local Bible Christian church!
3. Consider the chart and its implications. Abortionists despise pro-life Bible Christians, but the tax laws require them to financially support our children, while they abort their children! These laws were passed by a Congress, interpreted by a Court, and applied by an IRS that endorses abortion!
4. The IRS publicly admits we are a religious nation and churches played a unique role in our history.
5. The IRS automatically allows churches to be tax exempt and giving to them to be tax deductible.
6. The IRS exempts churches from needing Form 1023 to appeal for the right of tax-exemption.
7. The IRS allows you to deduct your giving and will match you for part or all of it (depending on your tax bracket), and they take your word for it without filing requirements or extra forms.
8. The IRS identifies ministers as ordained preachers of the gospel that can perform the ordinances.
9. The IRS understands that there are ministerial hirelings (employees) and ministers (contractors).
10. The IRS exempts ministers from withholding laws, even if he is a ministerial hireling (employee).
11. The IRS allows pastors to live tax-free by provisions for parsonages or parsonage allowances.
12. The IRS allows pastors to double-deduct mortgage interest and property taxes on Schedule A.
13. The IRS allows pastors to exempt their ministerial earnings from Social Security taxation.
14. The IRS exempts churches from annual filing requirements of tax-exempt entities (Form 990).
15. The IRS has safeguards in place from Congress to protect churches from audits and prosecution.

## **For Further Study**

We cannot and do not endorse everything taught in the following links or by their respective authors. They are provided for your further study to see additional arguments for or against the position we have taken above from the Bible. There is only one Book and Author that we can unconditionally endorse.

1. [The Christian and Taxes](#) details the Bible's condemnation of Christian "patriots" and tax rebellion.
2. [Tax Rebellion: Is It Christian or Criminal](#) A sarcastic, sober, Scriptural rebuke for tax rebels.
3. [David Cloud re: Indianapolis Baptist Temple](#) A calm review of both sides of a church tax dispute.
4. [Tax Rebellion](#) A simple study of relevant Bible passages teaching that Christians should pay taxes.
5. [Bible has much to say on subject of taxation](#) A simple study endorsing income taxes in America.
6. [IRS Tax Guide for Churches](#) A church is automatically exempt without applying for it. See page 3.
7. [IRS Tax Guide for Churches](#) A church is not required to have an EIN. It is convenient. See page 3.
8. [IRS Tax Guide for Churches](#) A church is not required to withhold on ministerial pay. See page 15.
9. [IRS Tax Guide for Churches](#) A minister's parsonage allowance is not taxable income. See page 15.
10. [IRS Tax Guide for Churches](#) A minister may deduct mortgage interest and taxes again. See pg. 15.
11. [IRS Tax Guide for Churches](#) A church does not need to annually file Form 990. See page 18.
12. [IRS Filing Requirements](#) A church is exempted from the requirement to annually file Form 990.
13. [IRS Tax Guide for Churches](#) Congress has limited IRS authority in auditing churches. See page 22.
14. [IRS Application for Employer Identification Number](#) How could it be any freer, simpler, or easier?
15. The sermon outline, The Ordinance of Authority, detailing all aspects and spheres of authority.