
For His Glory

Jerald Finney
The eleven “Marks of a New Testament Church”:

“1. Its Head and Founder—CHRIST. He is the lawgiver; the Church is only the executive. (Matt. 16:18; Col. 1:18.)
“2. Its only rule of faith and practice—THE BIBLE. (II Tim. 3:15-17.)
“3. Its name—‘CHURCH,’ ‘CHURCHES.’ (Matt. 16:18; Rev. 22:16.)
“4. Its polity—CONGREGATIONAL—all members equal. (Matt. 20:24-28; Matt. 23:5-12.)
“5. Its members—only saved people. (Eph 2:21-22; I Peter 2:5.)
“6. Its ordinances—BELIEVER’S BAPTISM, FOLLOWED BY THE LORD’S SUPPER. (Matt. 28:19-20.)
“7. Its officers—PASTORS AND DEACONS. (I Tim. 3:1-16.)
“8. Its work—getting folks saved, baptizing them (with a baptism that meets all the requirements of God’s Word), teaching them (‘to observe all things whatsoever I have commanded you’). (Matt. 28:16-20.)
“9. Its financial plan—‘Even so (TITHES and OFFERINGS) hath the Lord ordained that they which preach the gospel should live of the gospel.’ (I Cor. 9:14.)
“10. Its weapons of warfare—spiritual, not carnal. (II Cor. 10:4; Eph. 6:10-20.)

J. M. Carroll, *The Trail of Blood*, (Distributed by Ashland Avenue Baptist Church, 163 N. Ashland Avenue, Lexington KY 40502, 606-266-4341), pp. 4-5.

This pamphlet is meant to help members of New Testament churches who already have a working knowledge of the relevant biblical, legal, and historical principles, facts, and information concerning the issue of separation of church and state. The author assumes that the reader understands (1) the basic facts about incorporation, Internal Revenue Code 501(c)(3) (“501(c)(3)”) status for churches, and other devices which make a church a legal entity with an additional head other than the Lord Jesus Christ; and (2) the basics about the Declaration of Trust.

All Americans, including believers, are citizens of both their state and their nation. As such, they are legal entities. They can function legally, sue, be sued and charged with crime.

A lost person is born of the flesh only, and a believer is born of flesh and of spirit (Jn. 3:3-8). Every believer individually is a temple of God (1 Co. 3:16, 6:19). A lost person is born of the flesh only and a temporal citizen of the civil government in which he resides; a believer, unlike a lost person, is not only a citizen in the flesh of his civil government, but also, as a born again spiritual entity, an eternal citizen of heaven.

A believer is not subject to civil government as to spiritual matters (See, e.g., Ac. 5:29, Ro. 12, 13). Although tyrannical civil government can persecute or kill the body of a believer, it cannot destroy the spirit and soul of a believer. Therefore, believers are instructed to “fear him which can destroy both body and soul in hell,” not them that kill the body (Mt. 10:28, Lu. 12:4).

Some believers are, and all believers should be, members of a local, autonomous New Testament church. As members of a New Testament church, believers within a church as spiritual stones “are built up a spiritual house, an holy priesthood, to offer up spiritual sacrifices, acceptable to God by Jesus Christ” who is the “chief corner stone” of the church (1 Pe. 2:4-6). Together, the members of a church are a spiritual body (Ro. 12:4-5, 1 Co. 12:12-27, Ep. 4:4, 15-16). Christ is the only Head of a New Testament Church which is a spiritual body only (Ep. 1:22-23, 4:15-16, Col. 2:19). New Testament
churches are not subject to civil government in any way since they are not legal entities. Although a tyrannical civil government can take or destroy property, it cannot destroy a New Testament church.

A New Testament church operates according to the principles of the New Testament. She is autonomous and Christ is her only Head. She is a spiritual, not a legal, entity. She owns no property, real or personal. Her members can meet at a fixed location, carry children and/or others to church meetings and events in buses and/or other vehicles, support missionaries, provide for her pastor, have regular services, do street preaching and door to door evangelism, etc. A New Testament church in America can do everything that a state church can but usually does not do plus much more. As long as she adheres to other New Testament principles she can, unlike a state church, be godly without denying the power of God. Unlike a state church, she keeps her First Amendment protections. Numerous New Testament churches who use the Declaration of Trust prove this conclusion.

Under a Declaration of Trust, which is in accordance with civil law and also biblical principles, the pastor/trustee of a New Testament church holds the property for the benefit of the true owner of the property, the Lord Jesus Christ (the beneficiary). The pastor/trustee lays down his life for the sheep. This is in line with biblical principle which declares the pastor to be the undershepherd, ruler, trustee, overseer, and steward of the church body.

A New Testament church holds nothing and owns nothing. A church which holds or owns any kind of property is not a New Testament church.

The building a New Testament church meets in is not a church. The pastor/trustee of a New Testament church is not a church. The Declaration of Trust is not a church. The trust created by the Declaration of Trust is neither a legal entity nor a church.

The Declaration of Trust merely declares that the pastor/trustee will hold property for the benefit of the Lord Jesus Christ, the true owner and beneficiary. By legal definition and in accordance with biblical principle, the true owner of the property held thereby is the Lord Jesus Christ (the beneficiary).
This type of Declaration of Trust is a legal way for a trustee to hold property for the benefit of the named beneficiary who is the owner of the property held in trust. No legal entity is thereby created. The pastor/trustee may be held accountable should he violate his fiduciary duty. The pastor/trustee under the Declaration of Trust is not the church, but he lays down his life for the church. Should the pastor/trustee under a Declaration of Trust violate his duties under God, God will hold him accountable. The church cannot be held accountable nor can a member of the church other than the pastor/trustee be held accountable for any violation of fiduciary duty by the pastor since the church is not a legal entity, nor is she or anyone other than the pastor the trustee.

Church members give their tithes and offerings to God, not to the church. The pastor/trustee makes sure that the tithes and offerings are used for the benefit of God, the Lord Jesus Christ who is the beneficiary and true owner of the tithes and offerings; that is, for designated purposes which glorify God: for missions, providing for the pastor and his family, paying for a place to meet, utility bills for that meeting place, helping the poor, etc.

A New Testament church does not open a bank account. The church who opens a bank account is not a New Testament church. A New Testament church cannot hold a bank account through trustees. If a church opens a bank account through trustees or through any other means, that church is a legal, not a spiritual, entity; by opening a bank account, that church is functioning legally; that church is not a New Testament church.

The pastor/trustee can open a bank account. If the pastor/trustee opens a bank account, the church did not open the account. The pastor/trustee opened the account and the church does not hold the account. The pastor/trustee holds the account for the benefit of the Lord Jesus Christ.

The church does not use the funds given in tithes and offerings and placed in a bank account by the pastor/trustee. The funds in that account are to be used for the benefit of the Lord Jesus Christ, for biblically acceptable purposes. The pastor/trustee has a duty under God to use the funds for the benefit of the Lord Jesus Christ.
A church cannot get insurance. If a church gets insurance, she is no longer a New Testament church; instead, she is a legal entity who can sue and be sued.

A pastor/trustee of a New Testament church can get insurance. If the pastor/trustee gets insurance, the church has not gotten insurance, the pastor/trustee has gotten the insurance, and the church has remained a New Testament church, a spiritual entity, not a legal entity.

A pastor/trustee of a New Testament church cannot get insurance to cover the church since the church is not a legal entity. He can get insurance on a meeting house, a vehicle, or other property, but he cannot get insurance to cover the church. If he gets insurance to cover the church, the church is no longer a New Testament church; she is a legal entity who is functioning legally and can sue and be sued.

An individual in a New Testament church, as a temporal citizen of the civil government in which he resides, can be sued or charged with a crime for a temporal matter, but a New Testament church, unlike a state church, cannot be sued or charged with a crime since she is a spiritual entity only, not a legal entity. Anyone in a state church or New Testament church who agrees with, encourages, or takes part in the commission of a tort or crime can be sued or charged with a crime. For example, should a pastor announce a policy that is criminal or tortious and a crime or tort results, everyone who acquiesced (even if by silence) to the pastor’s pronouncement may possibly be included in any resulting suit or criminal charge.

A New Testament church cannot also be a business. A church who is a business is not a New Testament church. She should not use business terms as to her affairs, offices, or organization. She should, under God, use only biblical terms.

A New Testament church cannot operate a business; if a business is operated in conjunction with the church, the church is not a New Testament church.

A New Testament church cannot also be a corporation, an unincorporated association, or any other type of legal entity. She cannot have employees, a constitution, bylaws, a business plan, job descriptions, corporate officers, trustees, or any other device or office associated with business or legal organizations and which are not
specified in the New Testament. Should she have any of those, she is not a New Testament church; and, if she is not a corporation, the state may possibly, depending upon state law, classify her as an unincorporated association. A New Testament church can have a statement of faith or a church covenant which explains her biblical beliefs.

If a church makes a profit, she is not a New Testament church. The pastor/trustee must assure that all funds are held and used honestly and in line with biblical principles for the benefit of the Lord Jesus Christ.

A New Testament church pastor should honor all biblical guidelines for himself, for his family, and for his position as pastor, undershepherd, ruler, trustee, overseer, and steward of the church body. A pastor should be “blameless, the husband of one wife, vigilant, sober, of good behavior, given to hospitality, apt to teach; Not given to wine, no striker, not greedy of filthy lucre; but patient, not a brawler, not covetous; One that ruleth well his own house, having his children in subjection with all gravity; not a novice, …; he must have a good report of them which are without…” (See 1 Ti. 3:1-7).

The pastor/trustee should sign checks written on a bank account which holds funds for the benefit of the Lord Jesus Christ, all deeds, all titles, and all other documents pertaining to his duties as pastor/trustee as follows: [Name of pastor], pastor/trustee of [Name of church]. No one else should sign anything.

The owner named on all titles and deeds should be [Name of pastor], pastor/trustee of [Name of church].

A New Testament church owns nothing. She cannot own anything and be a New Testament church. Only a worldly organization (an artificial person) or person can own anything. If a church becomes a worldly organization, she thereby acts legally, can sue and be sued; and, therefore, she is a legal entity and not a New Testament church. A New Testament church is a spiritual organism only.
Jerald Finney, shown with Pastor Greg Dixon who is head of the Biblical Law Center, is a believer first and a licensed attorney second. His legal statements and conclusions in this publication are based upon American law. His research and legal analysis is published and anyone can access and analyze his legal declarations. He can be disciplined or even disbarred by his state bar for misstating or misrepresenting civil law.

Any lawyer or other Christian who deals with church organization should understand the biblical principles of government, church, and separation of church and state. The author believes that for anyone to organize a church outside correct biblical doctrine dishonors and grieves our Lord. This publication assumes that the reader understands the biblical principles concerning church, state, and separation of church and state. If one does not understand those principles or wishes to know what the author teaches on those subjects, one can go to the following resources for explanation:

1. **God Betrayed/Separation of Church and State: The Biblical Principles and the American Application.** Part One gives a thorough analysis of the biblical doctrines of government (Section I), church (Section II), separation of church and state (Section III). Part Two is a detailed analysis of the application of those doctrines in the United States of America and covers the history of religious freedom in America (Section IV), Supreme Court “separation of church and state” jurisprudence (Section V), and the union of church and state through incorporation and 501(c)(3) status (Section VI). God Betrayed is issues oriented and covers biblical principles as well as historical and legal issues and facts.

2. **Separation of Church and State/God’s Churches: Spiritual or Legal Entities?** This book will give the pastor who is grounded in the biblical principles a good basic understanding of the legal methods one can use to organize a church according to New Testament principles, thereby honoring the church relationship with the Lord Jesus Christ and recognizing Him as the sole Head of the local church. The book also teaches how church incorporation and 501©(3) status violate biblical principles and grieve the Lord Jesus Christ.

3. **Render Unto God the Things that Are His: A Systematic Study of Romans 13 and Related Verses.** This book, more thoroughly than does God Betrayed, analyzes and interprets verses which are taken out of context and incorrectly used by some “Christians” and secularists to justify certain heretical or apostate church actions such as the union of church and state through, for example, incorporation and 501(c)(3) status.

Go to the books page of churchandstatelaw.com for: (1) links to previews of God Betrayed and Separation of Church and State/God’s Churches: Spiritual or Legal Entities? (2) Ordering information and links for these and other books.