

## Christian Stewardship Business Trust Features and Benefits

<http://www.cornerstonegrant.org/>

Do you Need a Pure Trust, Business Trust, for Privacy, Asset Protection and Tax Relief for your Christian religion oriented church, ministry or church assembly auxiliary business. Sounds Like you need the Non-statutory Christian Stewardship Business Trust which is discussed on this site. This type of entity is an express common law trust or contract trust based unincorporated business organization, and is versatile, so it can be used for most types of non-licensed types of businesses, ministries and church activities. For more information call (845) 694-7597

The Benefits Of This Trust Are As Follows:

1. The Trust is Non-statutory Assembly Contract and Not Created Under Corporate Regulatory Restrictions and Controls of the State;
2. Tax Relief – Non Reporting Christian Based Trust for Christian Churches, Ministries and Auxiliary Assemblies About Our Father's Business;;
3. Asset Protection – The Trust is Irrevocable and Affords Asset Protection for Property;

When operating as intended the benefits of the Christian Stewardship Business Trust are as follows:

1. The Trust is Non-statutory Assembly Contract and Not Created Under Corporate Regulatory Restrictions and Controls of the State:

This Christian stewardship business contract trust peaceable assembly created under the U.S. Constitutional right of contract is a pure trust that is non-statutory and religious in nature so the, 1)First Amendment to the Constitution for the United States applies which says, "Congress shall make no law respecting an establishment of religion, or prohibiting the free exercise thereof; or abridging the freedom of speech, or of the press; or the right of the people peaceably to assemble, and to petition the Government for a redress of grievances." And 2) the U.S. Constitution, Article 1, Section 10, Paragraph 1 applies which states, "No State shall ... pass any ... Law impairing the Obligation of Contracts...."

The Court's have said about such a trust, "A Trust organization created under the U.S. Constitutional right of contract, cannot be abridged. The agreement, when executed, creates a Federal organization, not under the laws passed by any of the several (State) legislatures." US v. Carruthers, 219 F2d 21; Waterman v. McKenzie, 138 US 252; Crocker v. MacCloy, 649 US 39.

When the proper order of the Christian Stewardship Business Trust is followed this non-statutory, "[a] Pure Trust is not subject to legislative control. The supreme court holds that the Trust is created under the realm of equity under the common law and is not subject to legislative restrictions as are corporations and other statutory entities created by legislative authority." Crocker v. MacCloy, 649 US Supp 39.

In the 9th US District Court decision, in consideration of the The Universal Life Church, Inc. vs. United States, 372 F. Supp. 770, 776 (E.D. Cal 1974) the court held that: "Neither this Court, nor any branch of this Government, will consider the merits of fallacies of a religion, nor will the Court compare the beliefs, dogmas, and practices of a newly organized religion with those of an older, more established religion, nor will the Court praise or condemn a religion, however excellent or fanatical or preposterous it may seem. Were the Court to do so, it would impinge upon the guarantees of the First Amendment." See also: "Law of Tax and Exempt Organizations" by Bruce Hopkins -published by Lerner Book Co. 1977, page 110, in your local law library.

The U.S. Supreme Court decision considering the case of Everson vs. Board of Education, 330 US 203, 91 LEd 2nd 711, the Court held that:

"The 'establishment of religion' of the First Amendment means at least this: Neither a state nor the Federal Government can set up a church. Neither can it pass laws which aid one religion, aid all religions, or prefer one religion over another. Neither can it force or influence a person to go to or to remain away from a 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."

Therefore, with this type of trust the court's have said in the case Dartmouth College v. Woodward, 17 US 518, "The opinion of the court, after mature deliberation, is that this is a contract, the obligation of which can not be impaired without violating the constitution of the United States."

A statutory trust is an entity like a corporation created under the laws statutory laws of the particular state in which the grantor who creates the trust resides. A statutory trust is controlled by the rules and regulations of the State it is created in. The Living Trust is one of the more frequently used statutory trusts. It has one main purpose and that is to avoid probate; and it provides little to no asset protection value.

This Christian stewardship business contract pure trust is a body created by means of a contractual agreement between people. It is not created under the statutory laws of any of the states of the union. Originally this type of trust was known as a Massachusetts trust because they were first used and popularized in that state. Businesses found out the benefits of this type of trust and began to use the Massachusetts Trust as a means of doing business independent of the restrictive rules and regulations of statutory entities created by the states, specifically corporations, and the trust began to be known as a Business Trust. It was then determined in *Hecht v Malley* that if the Trustees had total control of the trust entity, it was deemed to be a Pure Trust.

This kind of trust is also referred to as a contract “Common-Law Trust” since it finds its basis in the law of contracts and does not depend on any statute for its existence. “When the express trust is used as an agency of commerce it is commonly known as a business trust. Because of its development and common use in the state of Massachusetts it is often called a Massachusetts trust, and, because it finds its basis in the law of contract and does not depend on any statute for its existence it is sometimes called a common-law trust.” *Schuman-Heink v. Folsom*, 159 NE 250 (1927)

“Common Law consists of those principles, usage and rules of action applicable to government and security of persons and property which do not rest for their authority upon any express and positive declaration of statutorily created law.” *Bishop v. U.S.*, DC 334 F Supp. 415, 418

Non Reporting Christian Based Trust for Christian Churches, Ministries and Auxiliary Assembly About Our Father’s Business:

Set up properly since the trust is an independent free exercise of the Christian religion by a peaceable assembly (the assembly is of the trust creator, exchanger, trustee(s), etc...) under contract there is no tax reporting requirements because as we learned “Congress shall make no law respecting an establishment of religion, or prohibiting the free exercise thereof; or abridging the freedom of speech, or of the press; or the right of the people peaceably to assemble,…” and “...this is a contract, the obligation of which can not be impaired without violating the constitution of the United States.” Because common law contract pure trusts and bodies established under the Christian religion are not subject to legislative restrictions, therefore, there are no legislative requirements put on establishments of the Christian religion like this type of trust.

Furthermore, the trustee of the trust has the rights of a citizen of the several united States of America of original jurisdiction, which rights according to the United States Supreme

Court include the right to not have to divulge private business information for his or her business that is not a licensed business activity.

Morrissey v. Commissioner of Internal Revenue, 296 US 344 (1935)

“The fact that a business trust is not regarded as a legal entity distinct from its trustees, if a true trust... may result in this advantage to the trust, which a corporation does not possess: The trust consists of individuals...who are Citizens, and who, therefore, are entitled to certain rights and immunities such as those guaranteed by the privileges and immunities clauses (Art. IV, §2. Cl. 1) of the Federal Constitution, which do not apply to Corporations.”

Article. IV, §-2. Clause-1:

“The citizens of each state shall be entitled to all privileges and immunities of citizens in the several states.”

Hale v. Henkle, 201 US 43

“...there is a clear distinction in this particular between an individual and a corporation, and that the latter has no right to refuse to submit its books and papers for an examination at the suit of the state. The individual may stand upon his constitutional rights as a citizen. He is entitled to carry on his private business in his own way. His power to contract is unlimited. He owes no duty to the state or to his neighbors to divulge his business, or to open his doors to an investigation, so far as it may tend to criminate him. He owes no such duty to the state, since he receives nothing therefrom, beyond the protection of his life and property. His rights are such as existed by the law of the land long antecedent to the organization of the state, and can only be taken from him by due process of law, and in accordance with the Constitution. Among his rights are a refusal to incriminate himself, and the immunity of himself and his property from arrest or seizure except under a warrant of the law. He owes nothing to the public so long as he does not trespass upon their rights.

Since 1905 the case of Hale v. Henkle has been cited by the US Supreme Court over 144 times, and by the lower Federal and State courts over 1,600 times.

Trust is Irrevocable and Affords Asset Protection for Property

Property invested in the Contract Trust Organization must be fixed and irrevocable. Thus the Trustor (contracting investor) may legally be recognized as a different person even

when de facto he/she may be the same human being. Trusteeship is a position created by parties at arm's length which when established is an office to be occupied by any qualified person

The following is a direct cite quote, the court held, "The first of these questions is settled by our decision just rendered in the case of *Helvering v. St. Louis Union Trust Co., et al.*, 296 U.S. 39, 56 S.Ct. 74, 80 L.Ed. 29. By the declaration of trust here under review, the legal title, possession, and control of the trust estate passed irrevocably from the grantor as an individual to himself as trustee. The effect is no different than if the trustee had been another person. Cf. *Reinecke v. Trust Co.*, 278 U.S. 339, 346, 49 S.Ct. 123, 73 L.Ed. 410, 66 A.L.R. 397..." *Becker, Collector of Internal Revenue v. St. Louis Union Trust Co.*, 296 US 48. 50. 50: 80 LEd 35 56 S Ct 78.

The trust becomes a legal juristic, artificial, fictitious, or conventional person/entity, but with rights almost like a natural individual. It is able to own property and conduct business like any person. The trust is irrevocable and no one has reversionary rights to its estate and assets.

1. The trust's assets are owned by the trust and its business activities managed by Trustees, who accept fiduciary responsibility.
2. The beneficial enjoyment is divided into Capital Units, evidenced by certificates, that convey to the holder only limited rights to receive a pro-rata share of distributions of income or assets when made by the Trustees.
3. The trust's Certificate Units are the personal property of the holders, but convey neither legal title to the property or any voice in the control or management of the business or the selection of Trustees.
4. The trust when run as a ministry or church auxiliary doing non licensed business activities under the church is generally not subject to taxation. However, the certificate holders, if taxpayers, are taxed, but only on what they actually receive personally from the trust.
5. The Trust estate corpus assets are never subject to probate or estate tax since as an fictional person, it never has to die. The trust is set up for purposes in contemplation of life not death, as is the purpose of a will.
6. Trust certificate units become void upon the death of the certificate holder and therefore, they have no value to be subject to probate or estate tax.
7. The life of the Trust can be extended or terminated at any time by the Trustees in accordance with the trust indenture. At that time the beneficial enjoyment is distributed to the certificate holder(s).

Next Below Rewrite it!!!!

Why Is An Irrevocable Better?

REVOCABLE TRUST:

Some say a Revocable trust is better because it is one in which the Grantor putting property into the trust can change his or her mind and terminate the trust and reverse the transfer into the trust, thereby he or she can take back the assets placed into the revocable trust. Sounds great but regrettably, this type of trust, a revocable trust, does not protect your estate from several forms of taxes and other types of future claims against the Grantor, that being you if this is the type of trust you chose.

With a revocable type of trust the Grantor still has control of the assets and therefore, holds liability and the property can be attached to situations outside the trust. For instance:

If you chose a revocable trust and find yourself involved in some typr of lawsuit unexpectedly and the court grants a judgment against you personally, in the case of you having a revocable trust, the judgment creditor can make you to revoke the trust and obtain trust assets to satisfy the judgment the creditor won.

In an addition, a revocable trust is heavily regulated compared to some other types of irrevocable trusts. For example, a revocable living trust which many people create, this type of trust is subject to the application of federal estate taxes and state inheritance taxes. Also, because the revocable trust is identified with your social security number, its easily identified with you.

Please understand too, most living trusts that are set up are done so as revocable trusts and they provide no privacy or protection against frivolous suits. Nor do they avoid estate taxes.

So bottom line, there's little to no privacy, asset protection or tax relief benefits with revocable trust by and large.

Irrevocable Trust:

The Christian Stewardship Business Trust, an irrevocable trust, can be created in such a way that the trust can be created by a third party at arms length and controlled and managed by the Trustee(s) (You being Trustee in this scenario) where legal and equitable title is vested in the Trustee(s) who can put property into the trust; and the trust is a separate legal entity from the Creator and the one(s) putting property in the trust called an exchanger(s) or the Trustee(s) that may irrevocably put property into the trust also.

Therefore if you chose this type of trust if there was a judgment granted against you personally, it does not affect the assets of the trust that you are Trustee(s) for. Again,

because the irrevocable trust is set up as a separate legal entity similar to a corporation but significantly different now the judgment creditor cannot get the assets in the trust which is a separate legal person apart from the trust Creator or Exchanger(s) or Trustee(s).

With a Christian Stewardship – Business Trust which is an irrevocable trust you can lawfully avoid estate taxes, inheritance taxes, and probate costs.

Oh Yeah! Let's not forget, Privacy, Limited Liability, and Protection of Assets are what they are best known to help with and provide too.

## 5 Things You Can Do To Create the Right Trust for You

Parents, you know that the needs of your kids are your responsibility. From this article, you can get some needed guidance on how to protect them from all kinds of financial problems. Ideally no parent wants to leave their children, but it happens to people. If you have assets and wealth, there may be nobody better to protect the property and your hard work over your lifetime than your children, so it is time to take action and create a trust with the help of experts in Common Law Pure Unincorporated Business and/or Charitable Business Trusts. That can be used to operate almost any business or charitable activities.

Find out the right type of trust for you revocable or irrevocable ones.

Yes, a trust should be made and prepare when you are still live. To get control of your assets one may suggest you do revocable including one but also an irrevocable one is many times the better choice. There are 5 thing you can do while calling the source you chose to create your trust.

First of all, it is recommended for you to make a list of assets transferred to trust. You can include all of your assets or just have a few or several of your assets protected by the trust its up to you.

Second, similar to making a list of assets, the paperwork for the assets should be found. The paperwork involves titles, deeds, stock certificates, life insurance policies and others assets that you will put into your trust.

Third, you must chose one or more beneficiaries, this is part of trust creation process. Of Course most of the time you will choose your loved ones as beneficiaries to get or receive

all your assets after your death. This may include your church-assembly which is your spiritual family.

Fourth, to control all your assets based on your instruction after you as the bible says it sleep (pass away), a successor trustee is required. This can be a loved one or a trusted friend. He or she will not only pay your debts, but also manage your assets and its value and pass your assets to your beneficiaries.

Fifth, you should choose a trust expert that can help you meet all your goals at an affordable price. For that you can call 1 888-819-6554 and talk with a trust expert that can help you meet your needs and budget.

### Revocable vs. Irrevocable Trusts

With the right Unincorporated Business Organization or Common Law Contract Trust or Christian Charity/(Charitable) Religious Trust no matter your line of business the trust can work for you to help you accomplish your goals of asset protection and tax or probate relief and privacy. But the trust must be done right so nobody can take over all your assets and wealth. There are many types of trusts, but a major distinction between them is whether they are revocable or irrevocable.

What does make each of them different? Revocable allows you retaining control to all your assets during your lifetime. This in some ways may be good but it allows that assets to be more easily attached back to you and a suit against you and you could lose the asset. On the other hand, an irrevocable cannot be altered after it is executed and your assets and privacy are better protected and there can be more tax benefits if any of those are your goal.

### Find Nearby or National Professional(s) to Process Your Pure Trust

Since protecting asset can be a challenge because there are people that can launch threats against you and your properties, the best protection is a trust under the common law. However, there is a certain level of expertise required to make sure your trust process has the power of law behind it, right? Well you are at the right site to get that expertise.

Traditionally, people use a trust because of estate tax or probate or law suit protection reasons. They want to minimize the taxes or probate or shield their property from being attached in unfair law suits and unjust debt collection practices. No matter what your reason, but I am sure you need guide to find right place to make it fast.

The simpler and faster way to get help with you trust needs is by either going to a nearby trustlaw professional or better yet just call 1 888-819-6554 for the fast help you need from an expert who is very familiar to this Pure Trusts, Contract Trusts, Charitable Religious Trusts, Common Law Trusts and Unincorporated Business Trusts that are non-statutory. With the experienced experts you will get fast help, and then begin getting the best protection for your asset. The expert(s) will not only help you get a lawful trust, but also guide you through the process which is required to get the best care for your asset cares.

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All Christian Believers are of the Ancient and Traditional Christian Order of Melchizedek:

The trust is for the Christian Order of Melchizedek; the Royal Priestly Order for which the risen Christ - Yehoshua/Yeshua Ha'Mashiach - is High Priest. And he is entered the Order and is forerunner for all his followers who are priests after the Order of Melchizedek, under him, Yeshua Ha'Mashiach, who is the High Priest.

Gen 14:18 And Melchizedek king of Salem brought forth bread and wine: and he was the priest of the most high God.

Psa 110:4 The LORD hath sworn, and will not repent, Thou art a priest for ever after the order of Melchizedek.

Heb 5:6 As he saith also in another place, Thou art a priest for ever after the order of Melchisedec.

Heb 5:10 Called of God an high priest after the order of Melchisedec.

Heb 6:20 Whither the forerunner is for us entered, even Jesus, made an high priest for ever after the order of Melchisedec.

1Peter 2:5 Ye also, as lively stones, are built up a spiritual house, an holy priesthood (the order of Melchisedec priesthood), to offer up spiritual sacrifices, acceptable to God by Jesus Christ (Yeshua Ha'Mashiach).

1 Peter 2:9

But ye are a chosen generation, a royal priesthood (the order of Melchisedec priesthood), an holy nation, a peculiar people; that ye should shew forth the praises of him who hath called you out of darkness into his marvellous light:

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<http://famguardian.org/subjects/Spirituality/ChurchTaxation/WeAreTheChurch.htm>

## SECTION VI

### THE INTERNAL REVENUE CODE

- 0 [SECTION 6033](#) (a) exempts religious organizations from the need for filing returns of any kind. [Section 6033](#) (a)(2) (A)(i) provides for mandatory exceptions to filing requirements for religious organizations and states: **that filing requirements shall not apply to churches, their integrated auxiliaries, and conventions or associations of churches.** [Section 6033](#) (a) (3) (A) (iii) exempts as well the exclusively religious activities of any religious order.
- 1 EXPLANATION: Under [Section 6033](#), your church or religious order has complete immunity to disclosure. It is not necessary for **the church to maintain records of any kind except for your own purposes and reasons.**
- 2 [SECTION 107](#), in the case of a minister of the gospel or other spiritual material, **gross income does not include:** 1) the rental value of a home furnished to him as part of his compensation; or 2) the rental allowance paid to him as part of his compensation to the **extent used by the minister to rent or provide a home.**
- 3 EXPLANATION: In order to qualify for the exclusion, the home or rental allowance must be provided as remuneration for services which are ordinarily the duties, of a minister of the gospel or other spiritual material. The rental allowance may be used for the rent of a home, the purchase of a home, and for **expenses directly related** to providing a home. Expenses for food and servants are not considered for this purpose to be directly related to providing a home.
- 4 [SECTION 3401](#)(a) (9) provides that the definition of **the term "wages for tax withholding purposes does not include remuneration paid** "for services performed by a duly ordained, commissioned or licensed minister of a church in the exercise of his ministry or by a member of a religious order in the exercise of duties required by such order; etc."

- 5 EXPLANATION: Internal Revenue Service regulations provide guidelines for Internal Revenue Service employees to help them understand the Internal Revenue Code. Internal Revenue Service [Regulation 31.3401\(a\)\(9\)-1](#) states: "Service performed by a member of a religious order in the exercise of duties required by such order includes all duties required of the member by the order. The nature or extent of such service is **IMMATERIAL** so long as it is a service that the minister is directed or required to perform by ecclesiastical superiors.
- 6 **FOR EXAMPLE:** If Father McLaughlin is directed by his order to work for the federal government in the Office of the President, then his employer (in this case the federal government) is not under any compulsion whatsoever to withhold either federal income taxes or social security taxes. A member of a religious order may be required by his order to be an Advisor to the President; a pilot, or a bank loan officer. The regulation states that the nature or extent of such service Is **IMMATERIAL**.
- 7 [SECTION 170](#) provides that up to 50% of an individual's Adjusted Gross Income (**AGI**) is **deductible for contributions to religious** and charitable organizations. The "General Rule" allows tax deductible status for contributions to "a church or a convention or association of churches, etc."
- 8 EXPLANATION: A person with an Adjusted Gross Income of \$30,000 may contribute up to \$15,000 and claim such a deduction. Other subsections of [Section 170](#) provide for donations of income-producing assets and also for the Unlimited Charitable Deduction sometimes known as the "**Nun's Rule**".
- 9 [SECTION 1402](#) (c) (4) provides that "the performance of service by a duly ordained, commissioned, or licensed minister of a church in the exercise of his ministry or by a member of a religious order in the exercise of duties required by such order", is not **considered a "trade or business" when used with reference to self-employment or net earnings from self-employment**.
- 10 **EXPLANATION:** An auto mechanic, gardener, or medical doctor may be self-employed, if the religious order of which one is a member **directs one to undertake duties** in one's field of training or experience, as a self-employed person, then **any income received not taxable as income from a "trade or business"**.

·11

 [IRS PUBLICATION 15](#), 1978, Circular E, **EMPLOYER'S TAX GUIDE**, is **distributed** free of charge by the Internal Revenue Service. On page 11, you will

find that "Members of religious orders who have taken a vow of poverty "performing duties required by the **order**" are exempt from "**in-come tax withholding**" and from "**social security**".

·12 SECTION 1402 (e)  
exempts "a member of a religious order who has taken a vow of poverty as a member of such order" from taxes under the Federal Insurance Contributions (sic) Act, (i.e. FICA or social security). There is no requirement that you file for this exemption from social security tax. The exemption is automatic when you are a member of a religious order, who has taken a vow of poverty as a member of your order.

·13 Any person, including any government official, within the jurisdiction of the Constitution of the united States of America, who acts to prefer one religion to any other in an official capacity, is acting in the violation of the Constitution of the united States of America. At the very least, a government employee may be dismissed for violating his oath of office to uphold the Constitution of the united States of America and he or she may be subject to civil and criminal penalties, with fines up to \$10,000 or imprisonment up to five years, or both.

The Christian Stewardship Trust is a Christian Religion Trust which is an establishment of religion protected by the First Amendment of the U.S.A. Constitution. As a Christian Religion Trust you have certain and unique benefits also.

It is completely legal and lawful for you as trustee to assign your interests and the potential proceeds of any busniess or investment programs you may have, and you can transfer that ownership interest in to a Christian Religion Trust, either for consideration or as a donation. [http://en.wikipedia.org/wiki/Assignment\\_%28law%29](http://en.wikipedia.org/wiki/Assignment_%28law%29)

The Christian Religion Trust is tax immune – IRS Code Section 508(c)(1)(A).  
<https://www.law.cornell.edu/uscode/text/26/508>

The Christian Religion Trust files no tax return – IRS Code Section 6033(a)(3)(i & iii).  
<https://www.law.cornell.edu/uscode/text/26/6033>

There are none of the “problems” or short comings with this Christian Religion Trust that you may be challenged on with non Christian Religion Common Law, Contract Trusts. <http://www.elder-law.com/2000/Issue807.html>

This Christian Religion Trust is not a Grantor Trust. Grantor Trusts are created by the Grantor, for their own benefit. You might be a donor, but not the grantor.  
<http://law.yourdictionary.com/grantor-trust>

For more information call: 914-357-4928

Without Prejudice

In Christ – as He is so are we in this world 1John 4:17

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