MIQDASH BETHEL COVENANT INSTITUTION

508(c)(1)(a) Free Church • Sole Tanakh Authority
A Study for Judaism · Christianity · Islam

DOCUMENT 447

The King's Sanctuary

A Covenant Deep Dive into the Incorporated Church and the *king's sanctuary (miqdash melekh)* of Amos 7:13 — The Government of the Hebrew Nation and Its Covenant/ Constitution, Part 2 (Revised)

מִקְדַּשׁ־מֶלֶךְ הוּא וּבֵית מַמְלָכָה הוּא

Whose Assembly Is It — Yahweh's or the State's? What Incorporation Is, What the Law Actually Says, and What the Written Covenant Requires of the House That Bears His Name — A Three-Religion Covenant Response

2012 • Revised March 2026 • Revised November 2026
Elder Kepha Arcemont, Founder
miqdashbethel.ai • miqdashbethel@gmail.com

The Message is Sent to the World

REACHING JUDAISM, CHRISTIANITY, AND ISLAM

✡ JUDAISM	† CHRISTIANITY	☪ ISLAM
Rabbinic teaching holds that ***"the law of the kingdom is law"*** (dina de-malkhuta dina, Babylonian Talmud, Nedarim 28a; Bava Batra 54b) in civil matters, but never over the commandments themselves. In the United States most synagogues are organized as nonprofit religious corporations under State law.	Christianity teaches ***"render to Caesar the things that are Caesar's, and to God the things that are God's"*** (Matthew 22:21) and ***"we must obey God rather than men"*** (Acts 5:29). Most American churches incorporate; some, and many Sacred Name assemblies, refuse incorporation as a matter of conscience.	The Qur'an commands obedience to ***"those in authority among you"*** (Q. 4:59), and a hadith limits it: ***"there is no obedience in sin; obedience is only in what is right"*** (Sahih al-Bukhari 7257). In the United States most mosques are held by nonprofit corporations or trusts.

DOCTRINAL AUTHORITY — STANDING RULE OF MIQDASH BETHEL COVENANT INSTITUTION

The sole binding authority of Miqdash Bethel Covenant Institution is the *Tanakh* — the written covenant of **Yahweh**. No Talmudic tractate, Church council decree, papal encyclical, hadith collection, or extra-biblical tradition carries doctrinal weight equal to or greater than the written Torah. Where any tradition conflicts with the written covenant, the written covenant governs without exception. The Talmud, New Testament, and Qur'an are cited as historical reference and comparative witness — never as superseding authority. Miqdash Bethel uses the Written Tanakh as its sole source for four reasons: it is the only text Judaism, Christianity, and Islam all recognize as originally given by **Yahweh**; it predates and underlies the Talmud, New Testament, and Qur'an, so testing those traditions against it follows the evidentiary direction of **Deuteronomy 19:15** — the earlier witness governs the later commentary; every later tradition that departs from the Tanakh does so by addition or reinterpretation, never by overturning the text itself, so the text remains the fixed standard; and Yahweh's own words declare the covenant unchanging (Malachi 3:6; Psalms 119:89), making the written covenant — not evolving institutional interpretation — the only stable ground for doctrine. All three great covenant traditions — Judaism, Christianity, and Islam — are addressed simultaneously and equally in every Miqdash Bethel document, because Yahweh's covenant belongs to every nation that will receive it. The **Deuteronomy 19:15** two-or-three-witness evidentiary standard governs all textual claims in this document.

HOW TO READ THIS DOCUMENT

This document is the Doc 250 edition of Part 2 of Elder Kepha Arcemont's study ***The Government of the Hebrew Nation and Its Covenant/Constitution***, ***"Incorporated Churches"*** (first written 2012; revised edition, March 2026). It keeps the study's order and its main argument — that the assembly of **Yahweh** draws its authority from His Covenant and not from a State charter — and tests every claim in it twice: the scriptural claims by the written Tanakh, and the legal and statistical claims by the laws, court rulings, and surveys they cite. Where the earlier edition taught from the New Testament, the Tanakh witness now carries the point. Where a legal claim went further than the law, it is corrected, and each change is listed in Section XV. **Yahweh** and **Elohim** appear in bold throughout. Tanakh books and personal names are given in English. Every Hebrew word is given with its English meaning, English first and the Hebrew after it in parentheses, both in ***bold italic***, for example ***assembly (qahal)***. Hebrew letters are set in bold. Scripture references are bold. Where a verse is quoted from the Hebrew, the Hebrew line comes first and the English verse follows in gold, with the reference after it in black. Scripture is given in a literal working translation from the Hebrew of the Leningrad Codex (Unicode/XML Leningrad Codex, UXLC 2.6, Tanach.us).

Scriptural findings are graded under the two-or-three-witness standard as **Corroborated** (two or more independent Tanakh witnesses), **Single witness**, or **Not in the text**. Legal and historical claims are graded by the outside record: **Corroborated** (the statute, ruling, or survey says it), **Single witness** (one source, not checked against a second), **Not corroborated** (no source found that says it), or **Corrected** (the source says something different, and the correct wording is given).

Verse numbers follow the English version. In a few chapters the Hebrew Bible divides the chapter at a different point, so the same verse carries a different number in the Hebrew text. Where that happens, the Hebrew number is given in brackets on first citation, for example Numbers 30:13 [Hebrew 30:14].

The lexicons cited are: Strong's — James Strong, ***The Exhaustive Concordance of the Bible*** (New York: Hunt & Eaton; Cincinnati: Cranston & Curts, 1890), a concordance of the King James Version with a short Hebrew and Chaldee dictionary, whose numbers (H6951 and so on) are given for reference only; and BDB — Francis Brown, S. R. Driver, and Charles A. Briggs, ***A Hebrew and English Lexicon of the Old Testament*** (Oxford: Clarendon Press, 1906), the classic English-language Hebrew dictionary, built on the work of Gesenius. Each is a witness, never the authority; the Tanakh's own usage was checked first. HALOT and DCH were not opened for this document.

This document is not legal advice, and Miqdash Bethel is not a law firm. Statutes and court rulings are quoted so that the reader can check them, and any assembly deciding how to organize should consult its own counsel. The Talmud, the New Testament, the Qur'an, the hadith, court rulings, legal dictionaries, and surveys are cited only as historical, legal, and comparative witness, never as doctrinal authority. The Written Tanakh governs every conclusion.

TANAKH BOOKS CITED IN THIS DOCUMENT

DIVISION	BOOKS CITED	PURPOSE IN THIS STUDY
Torah	Genesis, Exodus, Leviticus, Numbers, Deuteronomy	The assembly called at Sinai; no other gods; the appointed elders and judges; the king under the Torah; the Levites' portion; Phinehas; the elders who answer for innocent blood; each man for his own sin
Prophets	Joshua, 1 Samuel, 1 Kings, 2 Kings, Isaiah, Jeremiah, Ezekiel, Amos, Micah, Zephaniah, Zechariah	Achan; Saul's offering; Jeroboam's state priesthood at Bethel; the king's sanctuary; the faithful treasurers; the house of prayer and the den of robbers; priests who teach for hire; judgment beginning at the sanctuary

DIVISION	BOOKS CITED	PURPOSE IN THIS STUDY
Writings	Psalms, Daniel, Ezra, Nehemiah, 2 Chronicles	The earth is Yahweh's; Daniel before the king's decree; the faithful treasurers; the matters of Yahweh and the matters of the king kept apart; Uzziah struck for taking the priest's office

COMPARATIVE TEXTS CITED — HISTORICAL AND COMPARATIVE REFERENCE ONLY

TRADITION	TEXT	WHY IT IS CITED
Judaism	Babylonian Talmud, Nedarim 28a; Bava Batra 54b	***"The law of the kingdom is law"***
Christianity	Matthew 6:24; 21:13; 22:21; Acts 5:29; Romans 13:1; 1 Peter 4:17	Texts the earlier edition used, and the Christian teaching on Caesar
Islam	Qur'an 4:59; Sahih al-Bukhari 7257	Obedience to authority and its limit
United States law	U.S. Constitution, First Amendment; 26 U.S.C. §§ 170, 501(c)(3), 508(c)(1)(A), 3121, 3401, 7611; IRS Publications 557 and 1828; Executive Order 13798 (2017)	What the tax law says about churches
Court rulings	Dartmouth College v. Woodward (1819); Bank of Augusta v. Earle (1839); Paul v. Virginia (1869); Hale v. Henkel (1906); United States v. White (1944); Everson v. Board of Education (1947); Braswell v. United States (1988); Church of the Lukumi Babalu Aye v. Hialeah (1993); Hosanna-Tabor v. EEOC (2012); Trinity Lutheran Church v. Comer (2017); Our Lady of Guadalupe School v. Morrissey-Berru (2020); National Religious Broadcasters v. Bessent (E.D. Tex., March 31, 2026)	What corporations and churches may and may not claim in court

TRADITION	TEXT	WHY IT IS CITED
Legal reference	Black's Law Dictionary, 5th ed. (1979) and 6th ed. (1990); Smith and Roberson's Business Law (West, 1966); Sir Edward Coke, The Case of Sutton's Hospital (1612), 10 Co. Rep. 1a, 32b	Definitions of corporation and organization; ***"they have no souls"***
Surveys and records	Pew Research Center, 2023–24 Religious Landscape Study (2025); PRRI Census of American Religion (2024, 2025); Gallup (2025); Prince George's County, Alternative Compliance Program (October 2014)	The 2026 update

I. THE COVENANT IS THE CHARTER OF THE ASSEMBLY

In Part 1 we examined the Hebrew Covenant and why we should understand the idea of Hebrew constitutional law — a body of commandments which, if followed, governs both the individual and a united body of believers as an organized, covenant-keeping people. In Part 2 we address the State incorporation of the body of believers, commonly called the church, and test whether it agrees with the Covenant or stands against it.

Most congregation members do not know why their church or assembly incorporated itself as a nonprofit corporation registered with the State. The Hebrew people never needed such a charter. In the Hebrew government the Covenant itself was the charter, and the assembly drew its authority directly from **Yahweh**. The Torah calls the gathering at Sinai ***the day of the assembly (yom ha-qahal)***, and the word ***assembly (qahal)***, קָהָל (H6951), is the word for Israel gathered before **Yahweh** (BDB: ***"assembly, convocation, congregation"***):

"The day you stood before Yahweh your Elohim in Horeb, when Yahweh said to me, Assemble the people to Me, and I will make them hear My words, that they may learn to fear Me all the days that they live on the earth" (**Deuteronomy 4:10**)

The tablets themselves were written ***"on the day of the assembly"*** (**Deuteronomy 9:10**; **Deuteronomy 18:16**). The assembly was called by **Yahweh**, gathered to **Yahweh**, and given its law by **Yahweh** — before Israel had a king, a capital, or a treasury: ***"you shall be My own treasure among all the peoples ... a kingdom of priests and a holy nation"*** (**Exodus 19:5–6**).

Finding — that the assembly of Israel was called into being by **Yahweh** and received its law from Him, not from any civil ruler. **Corroborated (Deuteronomy 4:10; 9:10; Exodus 19:5–6).**

The earlier edition said that in Israel ***"the State was governed civilly without controlling the Priesthood."*** The Tanakh says something sharper. Israel's kings did try to control the worship of **Yahweh**, and every time they did, **Yahweh** rebuked them. Saul offered the burnt offering himself and lost his kingdom for it (**1 Samuel 13:8–14**). Jeroboam made his own priests and his own feast (**1 Kings 12:31–33**). Uzziah went into the sanctuary to burn incense, and the priests withstood him: ***"It is not for you, Uzziah, to burn incense to Yahweh, but for the priests"*** (**2 Chronicles 26:18**). The Torah put the king himself under the written law: he was to write a copy of it and read it all the days of his life, ***"that his heart not be lifted up above his brothers"*** (**Deuteronomy 17:18–20**).

Finding — that the king's office and the priest's office were kept apart, and that a king who took hold of the worship of **Yahweh** was judged for it. **Corroborated (1 Samuel 13:8–14; 1 Kings 12:31–33; 2 Chronicles 26:16–21; Deuteronomy 17:18–20).**

I-A. What This Study Builds On

Part 1 set out the Hebrew nation and its covenant government. Since the earlier edition was written, the Library has examined related questions in **Doc 169** (***"Is Miqdash Bethel a Religion?"***), **Doc 221** (***"The Law Written and the Law Made"***), and **Doc 446** (Part 5, ***"I Will Never Break My Covenant"***). This edition agrees with them. A growing number of believers are asking what State incorporation actually is, what it legally means, and whether it agrees with the Covenant. Let us examine each question in turn.

II. WHAT IS INCORPORATION?

The dictionary defines ***"incorporate"*** as: (1) to unite one thing with something else already in existence; (2) to admit as a member to a corporation or similar organization; (3) to cause to merge or combine together into a united whole.

The earlier edition reasoned from the first sense: when believers incorporate, they are uniting with something that already exists, and since the State grants the right to incorporate, the church is uniting with the State. That is an argument from the ordinary meaning of the word, and it should be read as one. In law, incorporation does something narrower and more exact. It creates a new legal person — the corporation — separate from its members, under a charter that the State grants and can dissolve. The church does not legally become part of the State. But it does accept a State charter as the legal ground of its existence, and it does agree to keep the State's rules for corporations. That is the real question for the covenant believer: not whether the church merges into the government, but whose charter it stands on.

Finding — that incorporation legally merges the church into the State. **Corrected.** Incorporation creates a separate legal person under a State charter; the church submits to the charter's terms, but does not become a branch of government.

Finding — that the incorporated church takes its legal existence from a charter the State grants and may revoke. **Corroborated (Hale v. Henkel, 201 U.S. 43, 74 [1906]; Dartmouth College v. Woodward, 17 U.S. 518 [1819]).**

III. THE STATE IS SOVEREIGN OVER ITS CORPORATIONS

A corporation is a creature of the State. The earlier edition gave seven witnesses from court rulings and legal reference works. They are set out here with their exact sources and their grades.

#	STATEMENT	SOURCE	GRADE
1	***"A corporation is a creature of the State. It is presumed to be incorporated for the benefit of the public. It receives certain special privileges and franchises, and holds them subject to the laws of the State and the limitations of its charter."***	Hale v. Henkel, 201 U.S. 43, 74 (1906)	**Corroborated.** The page number (74) was added.
2	A corporation is an artificial person or legal entity created by or under the authority of the laws of a State, distinct from the individuals who make it up.	Black's Law Dictionary, 6th ed. (West, 1990), entry ***"corporation"***	**Single witness.** The definition is standard; the earlier edition's date (1991) is corrected to 1990.
3	A corporation derives its existence and powers from the State and has only the powers the State has conferred.	Smith and Roberson's Business Law (West, 1966), p. 796	**Single witness.** Page not checked against a copy.
4	Corporate existence is a privilege granted by the sovereign upon compliance with specified conditions.	Smith and Roberson, p. 931	**Single witness.**
5	***"Corporations are not citizens"*** within the Privileges and Immunities Clause; the term applies to natural persons.	Paul v. Virginia, 75 U.S. (8 Wall.) 168, 177 (1869)	**Corroborated.**
6	The purposes of a corporation are stated in its articles of incorporation.	Smith and Roberson, p. 798	**Single witness.**

#	STATEMENT	SOURCE	GRADE
7	Examples of nonprofit corporations: educational institutions, athletic clubs, fraternities, hospitals, charities.	Smith and Roberson, p. 789	**Single witness.**

The earlier edition drew a conclusion from the seventh witness: that churches are missing from the list because the assembly of believers cannot be created by the State. The list is a list of examples, not a complete list. Most States have statutes that provide for religious corporations by name, and courts treat incorporated churches as nonprofit corporations. So the conclusion cannot rest on that list. It rests on firmer ground — the Tanakh's own word that the people called by His Name were created by **Yahweh**, not by any charter:

"Everyone who is called by My Name, whom I created for My glory, I formed him, yes, I made him" **(Isaiah 43:7)**

The ordained work of proclaiming the Covenant of **Yahweh** needs no license from the State, and in the United States the law requires none (Section V). The assembly already exists by the authority of the Creator who called it (**Deuteronomy 4:10**; **Exodus 19:5–6**).

Finding — that the absence of churches from Smith and Roberson's list proves the State cannot create a church. **Not corroborated** — the list is illustrative, and most States provide for religious corporations by statute.

Finding — that the assembly called by **Yahweh**'s Name is His creation and exists by His call. **Corroborated (Isaiah 43:7; Deuteronomy 4:10; Exodus 19:5–6).**

IV. THE FIRST AMENDMENT ALREADY PROTECTS THE ASSEMBLY OF BELIEVERS

The founders of the United States understood that the assembly of believers stands under an authority separate from civil government. Their experience of state-run religion in England and Europe, where the Crown governed the church, led them to write the First Amendment, the opening article of the Bill of Rights:

"Congress shall make no law respecting an establishment of religion, or prohibiting the free exercise thereof." — U.S. Constitution, First Amendment (1791)

Justice Hugo Black wrote for the Supreme Court: ***"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."*** — Everson v. Board of Education, 330 U.S. 1, 15 (1947)

The principle is clear: the assembly and the civil government are separate bodies, each with its own sphere. Here the First Amendment and the Tanakh agree. When King Nebuchadnezzar commanded all peoples to bow to his image, three Hebrew men answered: ***"we will not serve your gods, nor bow down to the image of gold which you have set up"*** (**Daniel 3:16–18**). When King Darius signed a decree forbidding prayer to any but himself, Daniel went home and prayed toward Jerusalem three times a day, ***"as he had done before"*** (**Daniel 6:10** [Aramaic 6:11]). The king ruled his kingdom; he did not rule their worship.

Finding — that the First Amendment forbids the government to set up a church or to prohibit its free exercise. **Corroborated (First Amendment; Everson, 330 U.S. at 15).** The quotation of Everson is corrected to its exact wording.

Finding — that the worship of **Yahweh** does not wait on a king's permission. **Corroborated (Daniel 3:16–18; 6:10; 2 Chronicles 26:18).**

V. IS A CHURCH REQUIRED TO INCORPORATE?

V-A. What the Law Actually Says

No law requires a church to incorporate, and no law requires a church to apply to the IRS. On that the earlier edition was right. But it quoted the statute in words the statute does not use. Section 508(c)(1)(A) of the Internal Revenue Code does not say that churches are ***"excluded from taxation."*** It says that the notice requirements of Section 508(a) and (b) ***"shall not apply to ... churches, their integrated auxiliaries, and conventions or associations of churches."*** In plain words: a church does not have to notify the IRS or apply for recognition in order to be tax exempt. The IRS says the same thing in its own guide:

"Churches that meet the requirements of IRC Section 501(c)(3) are automatically considered tax exempt and are not required to apply for and obtain recognition of tax-exempt status from the IRS." — IRS Publication 1828, ***Tax Guide for Churches and Religious Organizations***

IRS Publication 557 adds that a church may ***"find it advantageous"*** to obtain recognition anyway. The earlier edition called the word ***"advantageous"*** the bait, and the advantage it named is real: a determination letter assures donors and banks that gifts are deductible. But a church's gifts are deductible without one. Section 170 of the Code counts churches among the organizations to which deductible gifts may be made (26 U.S.C. § 170(b)(1)(A)(i) and § 170(c)(2)); the earlier edition's citation ***"26 USC 170-B"*** is corrected to these sections.

One point must be stated plainly, because the earlier edition missed it. The IRS treats a church that has never applied, and has never incorporated, as a Section 501(c)(3) organization all the same. Its

exemption comes from Section 501(c)(3), and so it is held to the same conditions as every other 501(c)(3) organization, including the rule against campaigning for or against candidates (Publication 1828). Not incorporating and not applying keeps the church off the State's corporate rolls and out of the IRS's determination files. It does not by itself place the church outside the tax code.

Finding — that no statute requires a church to incorporate or to apply for 501(c)(3) recognition. **Corroborated (26 U.S.C. § 508(c)(1)(A); IRS Publications 557 and 1828).**

Finding — that § 508(c)(1)(A) says churches are ***"excluded from taxation."*** **Corrected** — it exempts churches from the notice and application requirement.

Finding — that the church is ***"immune, not merely exempt"*** from tax. **Not corroborated as law.** The statute calls churches exempt; whether the Constitution would forbid taxing them is an argument that no court has settled.

Finding — that an unincorporated, unregistered church stands outside the 501(c)(3) rules. **Corrected** — the IRS treats every church that meets the 501(c)(3) requirements as a 501(c)(3) organization, whether or not it applies or incorporates.

V-B. What the State Gains When a Church Incorporates

The earlier edition listed five controls that attach when a church incorporates. Each is tested here, because some are true of every church and some are not true at all.

CLAIM	WHAT THE LAW SAYS	GRADE
Speech and preaching. 501(c)(3) bars ***"carrying on propaganda, or otherwise attempting to influence legislation,"*** covering any public stand on legislation.	Section 501(c)(3) limits lobbying to no ***"substantial part"*** of an organization's activities and bars campaigning for or against candidates. Preaching against sin, or for or against a moral question, is not barred. The rule applies to churches whether or not they incorporate.	**Corrected**
Hiring and personnel. The State may regulate whom an incorporated body hires.	The Supreme Court's ministerial exception protects a religious body's choice of its ministers from employment-law suits, incorporated or not (Hosanna-Tabor v. EEOC, 565 U.S. 171 [2012]; Our Lady of Guadalupe School v. Morrissey-Berru, 591 U.S. 732 [2020]). General laws on other staff apply to churches of every kind.	**Corrected**

CLAIM	WHAT THE LAW SAYS	GRADE
Financial records. The IRS may audit an incorporated church ***"at will."*** A former IRS commissioner said ***"The churches hold in trust that which belongs to the government."***	Congress limited IRS church audits in 26 U.S.C. § 7611: a church tax inquiry needs a reasonable belief, documented in writing, and approval by a senior IRS official. It protects incorporated and unincorporated churches alike. No source for the commissioner quotation was found.	**Corrected; quotation not corroborated and withdrawn**
Fifth Amendment. A corporation has no privilege against self-incrimination.	True (Hale v. Henkel, 201 U.S. at 74–75; Braswell v. United States, 487 U.S. 99 [1988]). But the Court has held the same of unincorporated associations: the privilege belongs to persons, not to organizations (United States v. White, 322 U.S. 694 [1944]).	**Corroborated, with limit**
Binding contract. Incorporation is a form of contract, and a party is held to what he signs.	The Supreme Court held that a corporate charter is a contract (Dartmouth College v. Woodward, 17 U.S. 518 [1819]). The rule that one is held to what he signs is basic contract law (Smith and Roberson, p. 70).	**Corroborated**

So the honest summary is this. Incorporation does tie the assembly to a State charter, State filings, and the State's rules for corporations, and it gives the State a power to dissolve what it chartered. Some of the controls the earlier edition named fall on every church, chartered or not; others the law does not impose at all. The covenant case against incorporation does not need the overstatements. It stands on the question of whose charter the assembly lives by.

V-C. No Other Gods Before Me

The earlier edition closed this section with Matthew 6:24, ***"No man can serve two masters."*** The Tanakh said it first, and said it in the Ten Words:

לֹא־יִהְיֶה לְךָ אֱלֹהִים אֲחֵרִים עַל־פָּנָי׃

"You shall have no other gods before My face" **(Exodus 20:3)**

Elijah put the same choice to all Israel on Mount Carmel: ***"How long will you limp between two opinions? If Yahweh is Elohim, follow Him"*** **(1 Kings 18:21)**. The words are ***limp (posechim)***, **פֹּסְחִים**, and ***two opinions (ha-se'ippim)***, **הַסְּעִפִּים** — a man hopping between two branches. Zephaniah names the people who did it: those ***"who bow down and swear to Yahweh, and swear by Malcam"*** **(Zephaniah 1:5)**. Divided allegiance is the sin, whatever form it takes.

Finding — that **Yahweh** forbids divided allegiance in His people. **Corroborated (Exodus 20:3; 1 Kings 18:21; Zephaniah 1:5).**

Finding — that an incorporated church has, by the act of incorporating, ***"deposed Yahweh"*** from His place. **Not in the text.** The Tanakh does not speak of incorporation. It does judge any assembly that lets another authority decide what it may teach (Sections XII-B and XII-D). Whether a given church has done that is shown by its teaching, not by its filing.

VI. OPERATING AS A GOVERNMENT BUSINESS

There are profit-making businesses and nonprofit businesses, but in the eyes of the law a corporation is a corporation. An incorporated church has asked the State for a charter. Its articles of incorporation are on file with the Secretary of State, and State law usually requires it to name directors and officers such as a president and a secretary. These are offices of a corporation, not offices of covenant government.

The earlier edition said that by listing a minister as an ***"employee,"*** a church identifies him as one who works for the federal government, citing 26 U.S.C. § 3401(c). The section says the term employee ***"includes"*** officers and officials of the United States and the States, and goes on: ***"The term 'employee' also includes an officer of a corporation."*** The word ***"includes"*** adds to the ordinary meaning; it does not limit it. Courts have rejected the argument that only government workers are employees, and the IRS lists it among frivolous tax arguments. The claim about 1984 is also corrected: in that year Congress let churches elect out of the employer's Social Security tax for their non-minister staff (26 U.S.C. § 3121(w)). Ministers themselves are treated as self-employed for Social Security on their ministerial pay (§ 1402(c)), and their pay is not subject to income-tax withholding (§ 3401(a)(9)).

Finding — that § 3401(c) makes every employee a federal worker. **Corrected.**

The covenant standard for the assembly's offices does not depend on that argument. **Yahweh**'s servants are appointed by the Covenant and accountable to Him. The Torah gave the assembly its offices — judges, elders, officers, priests, Levites — and none of them was a commercial office:

"And you shall seek out from all the people able men, who fear Elohim, men of truth, hating unjust gain, and place them over them as leaders of thousands, leaders of hundreds, leaders of fifties, and leaders of tens" (**Exodus 18:21**)

Moses told the people to choose ***"wise and understanding men, known among your tribes"*** (**Deuteronomy 1:13**), and charged the judges: ***"you shall not show partiality in judgment ... for the judgment is Elohim's"*** (**Deuteronomy 1:17**). The Levites were not paid by the king; their portion was the tithe of Israel, given ***"for their service which they serve"*** (**Numbers 18:21**).

Finding — that the assembly's offices are appointed by the Covenant and answer to **Yahweh**. **Corroborated (Exodus 18:21; Deuteronomy 1:13–17; 16:18; Numbers 18:21).**

VII. THE INCORPORATED ASSEMBLY AND ITS RIGHTS

The earlier edition said that ***"a corporation has no rights — only privileges,"*** and that members of an incorporated church, as ***"shareholders,"*** surrender their own rights. Both statements go too far. A nonprofit church corporation has members, not shareholders, and its members keep every right they have. A corporation also has rights the courts will defend. In Hale v. Henkel itself, the Court held that a corporation is protected against unreasonable searches and found the subpoena in that case too broad (201 U.S. at 76). Incorporated churches have won some of the most important religious-liberty cases of the last thirty years: the Church of the Lukumi Babalu Aye (508 U.S. 520 [1993]) and Trinity Lutheran Church of Columbia, Inc. (582 U.S. 449 [2017]) were both incorporated.

What the earlier edition's two court witnesses do show is the limit of a corporation's claim. In Bank of Augusta v. Earle the Court wrote that when a corporation makes a contract, ***"it is the contract of the legal entity; of the artificial being created by the charter; and not the contract of the individual members. The only rights it can claim are the rights which are given to it in that character, and not the rights which belong to its members as citizens of a state"*** (38 U.S. [13 Pet.] 519, 587 [1839]). And in Hale v. Henkel: ***"there is a clear distinction in this particular between an individual and a corporation, and ... the latter has no right to refuse to submit its books and papers for an examination at the suit of the State"*** (201 U.S. at 74–75). The earlier edition's ***"charter"*** is corrected to ***"character,"*** and the case citation to 38 U.S. 519.

Finding — that a corporation has no rights and its members surrender theirs. **Corrected.**

Finding — that a corporation claims only the rights of its charter, and cannot refuse the State's examination of its books. **Corroborated (Bank of Augusta, 38 U.S. at 587; Hale, 201 U.S. at 74–75).**

The Tanakh's standard for the assembly's treasury is accountability before **Yahweh** and His people. When King Jehoash repaired the house of **Yahweh**, the silver was counted in the open, and the men who paid the workers were not made to account for it, ***"for they dealt faithfully"*** (**2 Kings 12:15** [Hebrew 12:16]; again in **2 Kings 22:7**). Ezra weighed out the holy vessels and the silver, and ***"all the weight was written at that time"*** (**Ezra 8:33–34**). Nehemiah set treasurers over the storehouses, ***"for they were counted faithful"*** (**Nehemiah 13:13**). The records were kept for **Yahweh** and His people. In incorporation, the State may examine the records as the books of an entity it chartered.

Finding — that the assembly's treasury is to be kept faithfully and openly, before **Yahweh** and the people. **Corroborated (2 Kings 12:15; 22:7; Ezra 8:33–34; Nehemiah 13:13).**

VIII. CORPORATIONS HAVE NO SOUL

The earlier edition quoted, as from ***"10 Rep. 32 b,"*** these words: ***"Man has been created by, in, and for, the Word of Yahweh ... Masses, collectives, and species have no responsibility ... They cannot commit trespass nor be outlawed nor excommunicated, for they have no souls."*** Only the last part comes from that report. In The Case of Sutton's Hospital (1612), Sir Edward Coke wrote that corporations ***"cannot commit treason, nor be outlawed, nor excommunicate, for they have no souls"*** (10 Co. Rep. 1a, 32b). The opening sentences about the Word, masses, and species are not in Coke's report. They are a later writer's words joined to his, and their source could not be confirmed, so they are withdrawn from the quotation.

Finding — that the English law reports say corporations ***"have no souls."*** **Corroborated (Coke, Sutton's Hospital, 10 Co. Rep. 32b).**

Finding — that the full quotation is from 10 Rep. 32b. **Corrected.**

The Tanakh needs no law report for this. ***A living soul (nefesh chayyah)***, נֶפֶשׁ חַיָּה (H5315), is what man became when **Yahweh** breathed into him (**Genesis 2:7**). Every such soul belongs to **Yahweh**, and every soul answers for itself: ***"Behold, all souls are Mine ... the soul who sins, it shall die"*** (**Ezekiel 18:4**). The assembly of **Yahweh** is made of such souls — living, breathing covenant keepers, each bearing his own moral responsibility before Him. A corporation is an artificial person; it has no soul to answer with.

The earlier edition closed this section with 1 Peter 4:17, quoted as ***"judgment must begin at the house of Yahweh."*** Peter wrote ***"the house of God,"*** and he was echoing the prophets. Their own words now stand here:

"Begin at My sanctuary" (**Ezekiel 9:6**)

Yahweh told the man with the writer's inkhorn to begin the judgment of Jerusalem at His own sanctuary, with the elders who stood before the house. And to the nations He said: ***"For behold, I begin to bring evil on the city which is called by My Name"*** (**Jeremiah 25:29**). Judgment begins with living people who bear His Name — not with legal fictions.

Finding — that judgment begins with the house called by **Yahweh**'s Name. **Corroborated (Ezekiel 9:6; Jeremiah 25:29).**

IX. LIMITED LIABILITY AND COVENANT ACCOUNTABILITY

"Limited liability" shields the members of a corporation from its debts: if the corporation owes, its members do not owe by being members. The earlier edition said this contradicts the Hebrew model of covenant accountability. The Tanakh supports the heart of that claim, and adds a balance.

In the Covenant, the deeds of one could bring judgment on the whole. Achan took of the devoted things, and ***"the anger of Yahweh burned against the children of Israel"*** until the matter was judged (**Joshua 7:1**, **Joshua 7:11–12**); years later the elders recalled that ***"wrath fell on all the congregation of Israel, and that man did not perish alone in his iniquity"*** (**Joshua 22:20**). Phinehas's zeal turned the wrath away from all Israel (**Numbers 25:11–13**). When a slain man was found in the field and no one knew who struck him, the elders of the nearest city had to come, wash their hands, and declare ***"our hands have not shed this blood"*** (**Deuteronomy 21:1–9**). The leaders answered for what happened under their care.

Yet the same Torah forbids punishing one man for another's sin: ***"every man shall be put to death for his own sin"*** (**Deuteronomy 24:16**; **Ezekiel 18:20**). So the covenant pattern is this: each soul answers for its own sin, and the community answers for the sin it tolerates and does not judge. That is fuller accountability than limited liability offers.

In fairness, limited liability does not shield anyone from his own wrongdoing; a person who does harm is still liable for it. And many States now give the same shield to unincorporated nonprofit associations under the Uniform Unincorporated Nonprofit Association Act, so limited liability no longer depends on incorporation. The covenant point stands on its own: the assembly of **Yahweh** must not organize itself to escape answering for what it does.

Finding — that the community answers before **Yahweh** for sin it tolerates, and its leaders for what happens under their care. **Corroborated (Joshua 7:11–12; 22:20; Deuteronomy 21:1–9; Numbers 25:11–13).**

Finding — that each soul bears its own sin. **Corroborated (Deuteronomy 24:16; Ezekiel 18:20).**

X. ORGANISM OR ORGANIZATION?

Is the body of believers an organism or an organization? An organism is a living thing, made of living members who think, act, and covenant together. An organization, in the law's language, is a legal construct. Black's Law Dictionary, 5th edition, defines ***"organization"*** as ***"a corporation, government or governmental subdivision or agency, business trust, estate, trust, partnership***

or association, two or more persons having a joint or common interest, or any other legal or commercial entity" (**Single witness**; the definition follows the Uniform Commercial Code). An incorporated church is, in law, one of these entities.

The house of **Yahweh** was never to be a place of trade. The earlier edition quoted ***"My house shall be called of all nations a house of prayer, but you have made it a den of thieves,"*** citing Jeremiah 7:11 and Ezekiel 43:7. Those words are the Gospel writers' joining of two prophets (Matthew 21:13). Ezekiel 43:7 is about the throne of **Yahweh** in His house, not about trade. The two prophets' own words are these:

כִּי בֵיתִי בֵּית־תְּפִלָּה יִקָּרֵא לְכָל־הָעַמִּים׃

"For My house shall be called a house of prayer for all the peoples" (**Isaiah 56:7**)

הַמְעָרַת פָּרִצִים הָיָה הַבַּיִת הַזֶּה אֲשֶׁר־נִקְרָא־שְׁמִי עָלָיו בְּעֵינֵיכֶם

"Has this house, which is called by My Name, become a den of robbers in your eyes? Behold, I Myself have seen it, says Yahweh" (**Jeremiah 7:11**)

A ***den of robbers (me'arat paritsim)*** is the cave where robbers hide between raids; Jeremiah's hearers stole, murdered, and swore falsely, then ran to the temple and said ***"we are delivered"*** (**Jeremiah 7:9–10**). Zechariah saw the day when ***"there shall no longer be a trader in the house of Yahweh of hosts"*** (**Zechariah 14:21**). The Covenant never instructed, authorized, or implied that the assembly of **Yahweh** should take its existence from a commercial charter. If **Yahweh** had required it, He would have placed it in His Covenant. He did not.

Finding — that the house of **Yahweh** is a house of prayer for all peoples, not a place of trade or a refuge for wrongdoers. **Corroborated (Isaiah 56:7; Jeremiah 7:11; Zechariah 14:21).**

Finding — that Ezekiel 43:7 speaks of the den of thieves. **Corrected** — the citation is withdrawn.

XI. THE 2026 UPDATE — WHAT THE RECORD SHOWS

The earlier edition said that State pressure on incorporated churches has intensified since this study was first written in 2012. Each part of that update is tested here against the record.

XI-A. Religious Affiliation and Attendance

INDICATOR	FIGURE	SOURCE
Americans identifying as Christian	62% (2023–24), down from 78% in 2007	Pew, Religious Landscape Study (2025)

INDICATOR	FIGURE	SOURCE
Religiously unaffiliated	29% (Pew); 28% in 2024 and 2025 (PRRI)	Pew (2025); PRRI Census (2024, 2025)
White evangelical Protestant	13%, down from 23% in 2006	PRRI Census (2024)
Attend weekly or nearly weekly	31% (2025)	Gallup (2025)

Three corrections were made to the earlier table. The ***"65% (Gallup 2024)"*** figure could not be confirmed and was removed. The ***"2.66 million nonprofits"*** figure came from a commercial website and counts all kinds of nonprofits, not churches, so it was removed. And the earlier attendance figure of 20–22% is replaced by Gallup's 2025 figure of 31% for weekly or nearly weekly attendance. Pew also reports that the Christian share ***"has been relatively stable since 2019"*** — the long decline is real, but it has slowed.

The earlier edition said that this decline ***"is not coincidental"*** and was caused by incorporated churches avoiding sin, judgment, repentance, and the laws of **Yahweh**. None of the surveys says what caused the decline, and none measures incorporation. That causal claim is **Not corroborated** and is withdrawn as a statement of fact. What the Tanakh does say is that a people fed on smooth words is not healed: ***"they have healed the wound of My people lightly, saying, Peace, peace, when there is no peace"*** (**Jeremiah 6:14**). A church that will not speak the whole Covenant has nothing distinctive to offer, incorporated or not.

XI-B. The Johnson Amendment

The ***"Johnson Amendment,"*** added to Section 501(c)(3) in 1954, forbids 501(c)(3) organizations, churches included, to campaign for or against candidates for office. In 2017, Executive Order 13798 directed the Treasury not to take adverse action against religious speech beyond what the law requires. In July 2025 the IRS agreed to a proposed consent judgment in National Religious Broadcasters v. Long, stating that the amendment does not reach a house of worship's speech to its congregation, through its customary channels, on electoral politics ***"viewed through the lens of religious faith."*** On March 31, 2026, the federal court in the Eastern District of Texas refused to enter that judgment and dismissed the case, holding that it lacked authority to restrain tax assessment (National Religious Broadcasters v. Bessent). So as of this revision the amendment stands as written, and IRS enforcement against churches has been rare under several administrations.

The earlier edition said that an unincorporated assembly ***"is not subject to the Johnson Amendment"*** and ***"has never been subject to it."*** That is **Corrected**: the IRS applies the amendment to every church that is exempt under 501(c)(3), and it treats churches as exempt under

501(c)(3) automatically (Section V-A). An assembly that wants to stand wholly outside that rule would have to decline the 501(c)(3) exemption itself, not merely decline to incorporate.

XI-C. The 2014 Maryland "Rain Tax" Case

The record supports the core of the earlier account. Maryland's stormwater remediation fee applied to all property owners, churches included. In October 2014 Prince George's County launched an Alternative Compliance Program for tax-exempt faith-based and other 501(c)(3) organizations, which offered a fee reduction for options including installing practices on their land, providing easements, and ***"outreach and education"*** (a 25% reduction). The Washington Post reported that pastors agreed to start ***"green"*** ministries and preach environmentally focused sermons. The county's director said churches ***"don't have to preach, per se."*** So the program was voluntary and open to all 501(c)(3) bodies, not churches alone, and it did not depend on incorporation. But it did offer a church money to teach the government's message to its people. Graded **Corroborated, with limit.**

XI-D. The Claims About Other States

The earlier edition said that since 2014 incorporated churches in several States were challenged for speaking against gender curricula, abortion funding, and other policies, and that ***"in each of these cases"*** they ***"found themselves without full legal standing to defend their position."*** No case was named, and none was found that fits that description. The record shows the opposite pattern in the Supreme Court: incorporated religious bodies have repeatedly won on free-exercise grounds (Lukumi, 1993; Trinity Lutheran, 2017; Our Lady of Guadalupe, 2020). These claims are **Not corroborated** and are withdrawn.

The danger the earlier edition saw is still real, and the Tanakh names it exactly. The threat to the assembly is not a court that will not hear it; it is a teacher who trims his message for gain: ***"her heads judge for a bribe, and her priests teach for hire, and her prophets divine for money, and yet they lean on Yahweh"*** (**Micah 3:11**). The people asked their seers for ***"smooth things"*** (**Isaiah 30:10**). A fee reduction for a sermon, a status for silence — the Covenant judges the trade, whatever paper the assembly holds.

Finding — that priests and prophets who shape their teaching for pay are judged by **Yahweh**. **Corroborated (Micah 3:11; Isaiah 30:10; Jeremiah 6:14).**

XII. THE TANAKH STANDARD: THE ASSEMBLY BELONGS TO YAHWEH ALONE

XII-A. His Appointed Assemblies

The Covenant is plain about who governs the assembly of **Yahweh**'s people. The ***assembly (qahal)*** of **Yahweh** is governed by the laws and appointments of the Creator, not by any civil charter of men:

"Speak to the children of Israel and say to them: The appointed times of Yahweh, which you shall proclaim as holy convocations — these are My appointed times" (**Leviticus 23:2**)

The convocations belong to **Yahweh**. He appointed them, He governs them, He judges them. No State charter, no articles of incorporation, no IRS determination letter adds anything to the authority He has already given. And He is not housed by men's grants:

"Thus says Yahweh: The heavens are My throne, and the earth is My footstool. Where is the house that you would build for Me, and where is the place of My rest?" (**Isaiah 66:1**)

לַיהוָה הָאָרֶץ וּמְלוֹאָהּ תֵּבֵל וְיֹשְׁבֵי בָהּ׃

"To Yahweh belongs the earth and all that fills it, the world and those who dwell in it" (**Psalms 24:1**)

XII-B. The King's Sanctuary at Bethel

The Tanakh records one place where a king did make a state religion, and it happened at Bethel. Jeroboam, son of Nebat, feared that if his people went up to Jerusalem to worship, their hearts would return to the house of David. So he made two calves, set one in Bethel, appointed priests ***"from among all the people, who were not of the sons of Levi,"*** and ***"ordained a feast ... in the month which he had devised from his own heart"*** (**1 Kings 12:26–33**). The worship was organized for the safety of the kingdom, its priests were the king's appointees, and its calendar was the king's invention. The first prophet sent there cried out against Jeroboam's altar while the king stood beside it, and the king stretched out his hand to seize him (**1 Kings 13:1–5**).

Two hundred years later the prophet Amos came to that sanctuary with the word of **Yahweh**, and Amaziah, the priest of Bethel, sent word to the king and then told the prophet to leave:

וּבֵית־אֵל לֹא־תוֹסִיף עוֹד לְהִנָּבֵא כִּי מִקְדַּשׁ־מֶלֶךְ הוּא וּבֵית מַמְלָכָה הוּא׃

"But do not prophesy again any more at Bethel, for it is the king's sanctuary, and it is a house of the kingdom" (**Amos 7:13**)

Here is the Tanakh's own picture of a chartered religion. The ***king's sanctuary (miqdash melekh)***, **מִקְדַּשׁ־מֶלֶךְ** (H4720, H4428), and the ***house of the kingdom (beit mamlakhah)***, **בֵּית מַמְלָכָה**: a house that belonged to the crown, whose priest reported to the king, and where the word of **Yahweh** was not welcome because it troubled the State. Amos answered that he took his commission from no king and no school: ***"Yahweh took me from following the flock, and Yahweh said to me, Go, prophesy to My people Israel"*** (**Amos 7:15**).

Bethel had begun as something else entirely. Jacob named it ***house of El (Beit-El)*** because **Yahweh** met him there (**Genesis 28:19**; **Genesis 35:7**). A king turned the house of El into the king's sanctuary. Miqdash Bethel takes its name from that first Bethel, and it holds no State charter, so that no one may ever say of its house what Amaziah said of his.

Finding — that when the king took the sanctuary for the kingdom, the word of **Yahweh** was silenced there and the prophet was sent away. **Corroborated (1 Kings 12:26–33; Amos 7:10–13; 1 Kings 13:1–5).**

XII-C. The Matters of Yahweh and the Matters of the King

King Jehoshaphat set the pattern the Torah intended when he appointed judges in Jerusalem:

"And behold, Amariah the chief priest is over you in every matter of Yahweh, and Zebadiah son of Ishmael, the ruler of the house of Judah, in every matter of the king" (**2 Chronicles 19:11**)

Two spheres, two officers, one Covenant over both. The matters of **Yahweh** were not handed to the king's officer, and the king who reached into them — Uzziah with his censer — was struck with leprosy until the day of his death (**2 Chronicles 26:19–21**). The covenant assembly does not need the State's permission to gather, to teach, to give, or to proclaim. Its charter is the Torah. Its articles are the statutes and judgments of **Yahweh**. Its Head is **Yahweh** alone. Its only incorporation is the covenant oath ratified with Him (**Deuteronomy 29:12–15** [Hebrew 29:11–14]) — sealed not by the Secretary of State but by the word of the King of Israel (**Isaiah 33:22**).

Finding — that the matters of **Yahweh** and the matters of the king are kept apart under the one Covenant. **Corroborated (2 Chronicles 19:11; 26:16–21; Deuteronomy 17:18–20).**

XIII. IN CONCLUSION

It is time for the assemblies of **Yahweh**'s people in America to reckon honestly with whose charter they stand on. By voluntarily incorporating under State authority, they have accepted a charter the State grants and can revoke, officers the State requires, and rules the State writes. Some of the losses the

earlier edition named are real; some fall on every church alike; and some the law does not impose at all. This edition has set them out as the record shows them, because a covenant argument must be as truthful as the Covenant it defends (**Exodus 20:16**).

The body of believers does not need to ask the State for permission to exist. The law today requires no charter and no application, and it does not tax the church. Its charter is the Holy Scriptures. Its articles are the commandments of **Yahweh**. The Tanakh never names incorporation, so the claim that the Covenant forbids it in those words is **Not in the text**. But the Tanakh does keep the matters of **Yahweh** apart from the matters of the king, it does judge the king's sanctuary that silenced the prophet, and it does condemn priests who teach for hire. Those three witnesses (**2 Chronicles 19:11**; **Amos 7:13**; **Micah 3:11**) are the covenant ground for keeping the assembly out of any position where the State can tell it what it may say.

Covenant members should raise these questions with their leadership. Ask them to produce the statute that requires the body of believers to incorporate, or to apply for 501(c)(3) recognition, in order to carry out its ordained work. They will not find one. Such a law does not exist. There is a law, however, that governs this matter, and it is older than any tax code and higher than any State charter:

"You shall have no other gods before My face" **(Exodus 20:3)**

"Justice, justice you shall pursue, that you may live and inherit the land which Yahweh your Elohim is giving you" **(Deuteronomy 16:20)**

Neither **Yahweh** nor any of His prophets ever directed the assembly of covenant believers to take its existence from a commercial charter. ***"And as for me and my house, we will serve Yahweh"*** **(Joshua 24:15)**.

XIV. THREE-RELIGION AUDIT — HOW EACH TRADITION ANSWERS

The table sets the three traditions against the Tanakh's own findings. Comparative texts are cited as historical reference only.

ELEMENT	✡ JUDAISM	† CHRISTIANITY	☪ ISLAM
The civil ruler's authority	***"The law of the kingdom is law"*** in civil matters, not over the commandments (Nedarim 28a)	Render to Caesar what is Caesar's (Matthew 22:21); every soul subject to the authorities (Romans 13:1)	Obey those in authority (Q. 4:59), but no obedience in sin (Bukhari 7257)

ELEMENT	✡ JUDAISM	† CHRISTIANITY	☪ ISLAM
How the house of worship is held	Most U.S. synagogues are nonprofit religious corporations	Most U.S. churches incorporate; some assemblies refuse on conscience	Most U.S. mosques are held by nonprofit corporations or trusts
Where it agrees with the Tanakh	The ruler may not override the commandments (**2 Chronicles 26:18**)	Obey God rather than men (Acts 5:29), as Daniel did (**Daniel 6:10**)	No obedience in sin, as the three men answered the king (**Daniel 3:16–18**)
Where it departs	Where rabbinic rulings, not the written Torah, govern the assembly (**Deuteronomy 4:2**)	Where a church lets a status or a fee shape its teaching (**Micah 3:11**); where Romans 13 is read as making the ruler lord of worship (**Amos 7:13**)	Where the Name **Yahweh** is absent from the house that is to be called by His Name (**Jeremiah 7:11**)

XV. CORRECTIONS TO EARLIER LIBRARY MATERIAL

The Library's rule is that its own earlier work is tested by the same standard as everyone else's. This document replaces ***Hebrew Nation Part 2 2026*** (Google Doc, March 2026). That Google Doc is view-only to the Library's tools, so it was not changed in place; the corrections below are made in this edition.

Correction 1 — Name, place, and contact. The earlier edition was issued by ***"Miqdash Bethel Covenant Assembly, Pearl River, Louisiana."*** It now reads Miqdash Bethel Covenant Institution, ***"The Message is Sent to the World,"*** with miqdashbethel.ai.

Correction 2 — The State and the priesthood (Section I). ***"The State was governed civilly without controlling the Priesthood"*** now reads that kings tried to control it and were judged (**1 Samuel 13:8–14**; **1 Kings 12:31–33**; **2 Chronicles 26:16–21**).

Correction 3 — Incorporation as merger (Section II). The argument from the dictionary is now marked as an argument; incorporation creates a separate legal person under a State charter.

Correction 4 — The seven legal witnesses (Section III). Page numbers and dates were added or corrected (Hale v. Henkel at 74; Black's 6th ed. 1990; Paul v. Virginia, 75 U.S.), and the conclusion drawn from the list of nonprofits was graded Not corroborated.

Correction 5 — Everson (Section IV). The quotation now gives Justice Black's exact words and the citation 330 U.S. 1, 15.

Correction 6 — Section 508(c)(1)(A) and Section 170 (Section V-A). The statute exempts churches from the notice requirement; it does not say ***"excluded from taxation." "26 USC 170-B"*** now reads § 170(b)(1)(A)(i) and § 170(c)(2). The statement that every church is treated as a 501(c)(3) organization whether or not it applies was added.

Correction 7 — What the State gains (Section V-B). The speech, hiring, and audit claims were corrected; the unsourced IRS commissioner quotation was withdrawn; the Fifth Amendment point now notes United States v. White.

Correction 8 — Matthew 6:24 (Section V-C). The Tanakh witnesses now carry the point (**Exodus 20:3**; **1 Kings 18:21**; **Zephaniah 1:5**). ***"Other mighty ones"*** now reads ***"other gods."*** The claim that incorporation deposes **Yahweh** was graded Not in the text.

Correction 9 — Section 3401(c) and 1984 (Section VI). The claim that the definition makes ministers federal workers was corrected, and the 1984 change (§ 3121(w)) and the ministers' own tax status were stated.

Correction 10 — Corporate rights (Section VII). The claims that a corporation has no rights and that members are shareholders who surrender theirs were corrected. Bank of Augusta now reads ***"character,"*** cited 38 U.S. 519, 587.

Correction 11 — 10 Rep. 32b (Section VIII). Only ***"they have no souls"*** and the words around it are Coke's (Sutton's Hospital, 1612). The opening sentences were withdrawn as unconfirmed.

Correction 12 — 1 Peter 4:17 (Section VIII). The earlier edition quoted it as ***"the house of Yahweh."*** The Tanakh witnesses it echoes (**Ezekiel 9:6**; **Jeremiah 25:29**) now stand in its place.

Correction 13 — Limited liability (Section IX). The individual-responsibility witnesses (**Deuteronomy 24:16**; **Ezekiel 18:20**) and the elders' answer for innocent blood (**Deuteronomy 21:1–9**) were added, with the note that unincorporated associations can now have limited liability too.

Correction 14 — The den of thieves (Section X). The quotation was the Gospel writers' joining of **Isaiah 56:7** and **Jeremiah 7:11**; Ezekiel 43:7 was withdrawn. The prophets' own words are now quoted.

Correction 15 — The 2026 update (Section XI). The Gallup 65% and 2.66 million figures were removed; attendance updated to 31%; the claim that incorporation caused the decline was withdrawn; the Johnson Amendment account now includes the 2025 consent judgment and its rejection on March 31, 2026; the claim that unincorporated churches are not subject to it was corrected; the Maryland account was graded with its limits; the unnamed cases in other States were withdrawn.

Correction 16 — The Tanakh standard (Section XII). The king's sanctuary at Bethel (**Amos 7:13**), the two spheres of **2 Chronicles 19:11**, and the priests for hire (**Micah 3:11**) were added as the Tanakh's direct witnesses.

Made in Google Docs — GoHN Volume I, Chapter Two (May 2026). The compiled volume carries the same text as the earlier edition. Its factual legal points were corrected in place: the § 508(c)(1)(A) wording, ***"170-B,"*** the unsourced commissioner quotation, § 3401(c), the ***"shareholders"*** sentence, ***"charter"*** in Bank of Augusta, the 10 Rep. 32b quotation, the Johnson Amendment sentence on unincorporated assemblies, the two unconfirmed table figures, and the Everson wording, as listed in the delivery note.

XVI. SEVEN COVENANT DECLARATIONS ON THE ASSEMBLY OF YAHWEH

Per the **Deuteronomy 19:15** standard, no doctrine may stand on a single text. Each declaration below draws on more than one witness.

#	COVENANT DECLARATION	BASIS
I	The assembly of Israel was called by **Yahweh** and received its law from Him, before there was a king or a treasury.	**Deuteronomy 4:10**; **Deuteronomy 9:10**; **Exodus 19:5–6**
II	His people shall have no other gods before Him and shall not limp between two allegiances.	**Exodus 20:3**; **1 Kings 18:21**; **Zephaniah 1:5**
III	The matters of **Yahweh** and the matters of the king are kept apart, and the king is under the written Torah.	**2 Chronicles 19:11**; **2 Chronicles 26:18**; **Deuteronomy 17:18–20**
IV	A sanctuary made in the king's house silences the word of **Yahweh**; the prophet takes his commission from **Yahweh** alone.	**1 Kings 12:26–33**; **Amos 7:13**; **Amos 7:15**
V	The assembly's offices are appointed by the Covenant, and its treasury is kept faithfully before **Yahweh** and the people.	**Exodus 18:21**; **Deuteronomy 1:13–17**; **2 Kings 12:15**; **Nehemiah 13:13**
VI	Each soul answers for its own sin, and the community answers for the sin it tolerates.	**Deuteronomy 24:16**; **Joshua 22:20**; **Deuteronomy 21:1–9**
VII	His house is a house of prayer for all peoples, not a place of trade, and its teachers may not teach for hire.	**Isaiah 56:7**; **Jeremiah 7:11**; **Zechariah 14:21**; **Micah 3:11**

XVII. THE COVENANT RESPONSE — WHAT THE TANAKH SAYS TO THE ONE WHO ASKS

Behind the question ***"Should our assembly incorporate?"*** There is usually a pastor, an elder, or a member who wants to obey the law of the land and also obey **Yahweh**. Tanakh answers with words already written down.

To the Christian pastor and church member. You were taught to render to Caesar what is Caesar's. Ask whether Caesar ever asked for the pulpit. The prophets put the teaching of the house in the hands of **Yahweh**'s servants, not the king's (**2 Chronicles 19:11**), and they condemned the priest who told the prophet ***"do not prophesy again at Bethel, for it is the king's sanctuary"*** (**Amos 7:13**). Whatever your church's paperwork, let no status decide what you preach.

To the Sacred Name assembly. Many of you refused incorporation for conscience' sake. Keep the reason truthful. The law already requires no charter and no application, and an unchartered church is still treated as a 501(c)(3) body. Your freedom is not in a legal formula; it is in teaching the whole Covenant without trimming it: ***"To the Torah and to the testimony"*** (**Isaiah 8:20**).

To the rabbi and the synagogue. You hold that the law of the kingdom is law, but never over the commandments. The Tanakh agrees, and shows the line: Uzziah was king, yet the priests withstood him at the altar (**2 Chronicles 26:18**). Keep the matters of **Yahweh** in the hands of His Torah.

To the imam and the mosque. You teach that there is no obedience in sin. Daniel kept that rule before Darius, and three young men kept it before Nebuchadnezzar (**Daniel 6:10**; **Daniel 3:16–18**). The house is to be ***"called by My Name"*** (**Jeremiah 7:11**), and His Name is **Yahweh**.

For every reader the answer is the same, and it is not new: ***"For Yahweh is our Judge, Yahweh is our Lawgiver, Yahweh is our King; He will save us"*** (**Isaiah 33:22**). This study continues in Part 3, ***"The Youth of a Nation."***

SCRIPTURE INDEX

REFERENCE	SUBJECT	SECTION
Genesis 2:7	Man became a living soul	VIII
Genesis 28:19	Jacob names the place Bethel	XII-B
Genesis 35:7	El-Bethel	XII-B

REFERENCE	SUBJECT	SECTION
Exodus 18:21	Able men who fear **Elohim**	VI; XVI
Exodus 19:5–6	A treasure, a kingdom of priests	I; III; XVI
Exodus 20:3	No other gods before My face	V-C; XIII; XVI
Exodus 20:16	No false witness	XIII
Leviticus 23:2	The appointed times of **Yahweh**	XII-A
Numbers 18:21	The tithe for the Levites' service	VI
Numbers 25:11–13	Phinehas turns away wrath	IX
Deuteronomy 1:13	Wise and understanding men	VI
Deuteronomy 1:17	The judgment is **Elohim**'s	VI
Deuteronomy 4:10	The day of the assembly at Horeb	I; III; XVI
Deuteronomy 9:10	Written on the day of the assembly	I; XVI
Deuteronomy 16:20	Justice, justice you shall pursue	XIII
Deuteronomy 17:18–20	The king writes a copy of the Torah	I; XII-C; XVI
Deuteronomy 21:1–9	The elders answer for innocent blood	IX; XVI
Deuteronomy 24:16	Each for his own sin	IX; XVI
Deuteronomy 29:12–15	The covenant oath	XII-C
Joshua 7:11–12	Achan and all Israel	IX
Joshua 22:20	He did not perish alone	IX; XVI
Joshua 24:15	As for me and my house	XIII
1 Samuel 13:8–14	Saul offers the burnt offering	I
1 Kings 12:26–33	Jeroboam's priests and feast at Bethel	XII-B; XVI
1 Kings 18:21	How long will you limp between two opinions?	V-C; XVI

REFERENCE	SUBJECT	SECTION
2 Kings 12:15	They dealt faithfully	VII; XVI
2 Kings 22:7	No reckoning, for they dealt faithfully	VII
Isaiah 30:10	Speak to us smooth things	XI-D
Isaiah 33:22	**Yahweh** our Judge, Lawgiver, King	XII-C; XVII
Isaiah 43:7	Everyone called by My Name	III
Isaiah 56:7	A house of prayer for all peoples	X; XVI
Isaiah 66:1	Heaven is My throne	XII-A
Jeremiah 6:14	Peace, peace, when there is no peace	XI-A
Jeremiah 7:11	A den of robbers	X; XVI; XVII
Jeremiah 25:29	The city called by My Name	VIII
Ezekiel 9:6	Begin at My sanctuary	VIII
Ezekiel 18:4	All souls are Mine	VIII
Ezekiel 18:20	The soul who sins shall die	IX
Amos 7:13	The king's sanctuary, a house of the kingdom	XII-B; XIII; XVI; XVII
Amos 7:15	**Yahweh** took me from the flock	XII-B; XVI
Micah 3:11	Her priests teach for hire	XI-D; XIII; XVI
Zephaniah 1:5	Swearing by **Yahweh** and by Malcam	V-C; XVI
Zechariah 14:21	No trader in the house of **Yahweh**	X; XVI
Psalms 24:1	The earth is **Yahweh**'s	XII-A
Daniel 3:16–18	We will not serve your gods	IV; XVII
Daniel 6:10	Daniel prays as before	IV; XVII

REFERENCE	SUBJECT	SECTION
Ezra 8:33–34	All the weight was written	VII
Nehemiah 13:13	Faithful treasurers	VII; XVI
2 Chronicles 19:11	Matters of **Yahweh**, matters of the king	XII-C; XIII; XVI; XVII
2 Chronicles 26:18	It is not for you, Uzziah	I; IV; XVI; XVII

"For Yahweh is our Judge, Yahweh is our Lawgiver, Yahweh is our King; He will save us."

Isaiah 33:22 — The Written Covenant of Yahweh

MIQDASH BETHEL COVENANT INSTITUTION

Document 447 • The King's Sanctuary • November 2026

MIQDASHBETHEL.AI • MIQDASHBETHEL@GMAIL.COM •

The Message is Sent to the World

508(c)(1)(a) Free Church • Sole Tanakh Authority • Reaching Judaism, Christianity, and Islam