

IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF ARIZONA  
PRESCOTT DIVISION

1  
2  
3 UNITED STATES OF AMERICA,

4 Plaintiff,

5 v.

6 ELIZABETH A. GARDNER, et al.,

7 Defendants.

) Case No. CV05-3073-PCT-EHC

) **DECLARATION OF**  
) **BARBARA CANTRELL**

8  
9 1. I am a paralegal with the United States Department of Justice, Tax  
10 Division, in Washington, D.C.

11 2. On August 15, 2005, I visited www.corpsole.org and downloaded  
12 portions of that website. Attached as Exhibit A is a printed copy of various pages  
13 of that website on that date.

14 3. On June 29, 2007, and on several other dates in the past few months I  
15 have visited www.corpsole.org. The website does not appear to be significantly  
16 different or contain significantly different information from when I visited and  
17 downloaded portions of it in August 2005.

18 I declare under penalty of perjury that the foregoing is true and correct.  
19 Executed on June 29, 2007.

20 *Barbara Cantrell*  
21 BARBARA CANTRELL

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# CANTRELL DECLARATION

## EXHIBIT A



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*Blow ye the trumpet in Zion,  
and sound an alarm in my holy mountain:  
let all the inhabitants of the land tremble:  
for the day of the LORD cometh,  
for it is nigh at hand. Joel 2:1*



We blow the shofar to sound the alarm - the Church is in PERIL!  
Man-made systems and pagan philosophies govern the called out ones of Yahshua Messiah!

*"Come out of her, my people, that ye be not partakers of her sins,  
and that ye receive not of her plagues" (Revelations 18:5).*

**■ LISTEN**

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

8/15/2005

- TO THE SPIRIT PROCLAIMING TO THE CHURCH TODAY AS HE DID THE MOTHER OF ICHABOD, **"THE GLORY HAS DEPARTED"**

■ **LEARN**

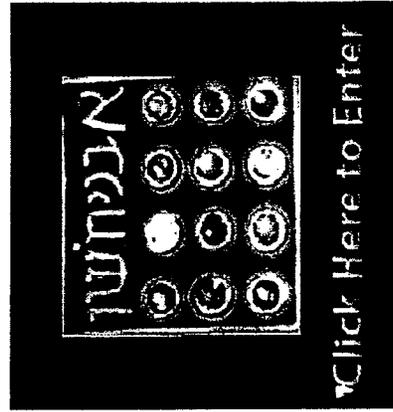
- ABOUT THE STATE OF THE CHURCH. A COMPROMISING BRIDE, A REBELLOUS HOUSE

■ **LOOK**

- AT THE STIFFEN NECK THAT HAS BEEN DUPED AND HAS TURN TO THE SYSTEM OF THE WORLD

■ **HEAR**

- THE WATCHMAN ON THE WALL DECLARING, **"WARNING, WARNING DESTRUCTION APPROACHES"**



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8/15/2005

Email : [baram@qwest.net](mailto:baram@qwest.net)

Ministers: Ric and Elizabeth Gardner



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mandate of our God to release them from the world of Babylon and come totally under the headship of Yahshua Messiah as their only King.

As corporate thinking and systems are replaced with the Lord's thinking and accountability, the worship and obedience in the House of God will be transformed from a place of business and merchandise; where the systems of men and the god of mammon reigns, the House of God will be transformed into the spiritual place where God can be truly exalted.

Obedience to the teachings of Yahshua and fulfilling the mandate of the Great Commission are foremost in the life and judgment of each individual believer. It is the desire of Bethel Aram Ministries to bring the body of Messiah/Christ truths which will edify and encourage believers to contend for the faith that was once handed over to the saints and to see that all ministries and congregations be released from ritual, the system of Corporate Business and Merchandising which keeps the church from following the simplicity that is in Messiah.

[ This website focuses on the difference between the 501(c)(3) corporation and corporation sole. We have tried to provide as much of the initial teaching to obey the Lord's command you would need to come out of Babylon (Governmental Commercial systems and Corporate thinking) and understand the ministry office of corporation sole and the freedom of religion secured by the Constitution and Bill of Rights available to free and natural person including the church, which are not guaranteed to entities like corporations, i.e. Church, Inc. It is stated in the Constitutional Law, section 64, "Insofar as liberty is concerned, however, a private corporation is not a person within the language of the Fourteenth Amendment of the Constitution; the liberty guaranteed is the liberty of natural, not artificial persons. And a corporation has been held not to be a "person" within the protection of the Fifth Amendment against self-incrimination."

\*Please note: The information given in this website does not constitute legal or accounting advice or opinion, and should not be relied upon for any planning purposes. It is provided solely and exclusively for the general, non-specific educational purposes, and to advise the reader of the part of the ministry of Bethel Aram Ministries. Planning of this nature can be circumstance-specific and therefore it would be dangerous to apply the very general rules described herein to any singular fact-pattern. Prudence demands that you prayerfully evaluate this information that you might be transformed by the renewing of your mind.



# Bethel Aram Ministries

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## Our Credentials

### Ordained Ministers & Certified Professionals

- About Us
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- 501c3 Corp
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- Testimonies
- Corp Sole FAQs
- Corp Sole Law
- Model for Min
- More Educations

RIC & ELIZABETH GARDNER



The Gardner's attended Christ for the Nations Bible Institute and became ordained and began their ministry both as evangelists and active as pastors of a home church in Arizona.

They hold ordination with the Independent Assemblies of God, Full Gospel Fellowship International, Brothers in Christ International and Bethel Aram Ministries.

In addition to Elizabeth's spiritual education, she also attended the Paralegal Institute and received a degree as a Certified Paralegal, specializing in Contracts, Business Organizations, Litigation and Trial Practice.

Elizabeth is the author of several books including "Lord, Why Me", "Corporation sole vs. 501(c)(3) Corporation" and "How to Protect Everything you Own in this Life and After".

In addition to Ric's spiritual education, he also attended TPI Schools Center for Career Studies in Accounting, Estate and Financial Planning and received a degree in Accounting, Estate and Financial Planning, specializing in Charitable Planning,

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under "Distribution of Assets."

On page 15 of publication 557 it states: "A church, interchurch organization, religious schools, order, etc and its associations IS NOT required to file form 1023 to be exempt from federal income tax or to receive a tax deductible contribution. They are automatically **immune**. The IRS specifically excludes the church from the need to file for tax-exempt status.

In section 508 of IRS code it states Special rules with respect to Section 501(c) 3 organizations and like organizations: (a) New organizations must notify the Secretary that they are applying for recognition of 501(c) status.....**EXCEPT**...as provided in subsection (c). Section (c) states: Exceptions: (1) Mandatory Exceptions, Subsections (a) and (b) **SHALL NOT** applies to: (a) **Churches**, their integrated auxiliaries, and conventions or associations of churches.

IRC Section 6033(a) provides church "Mandatory Exceptions" from the need for filing returns of any kind. It also acknowledges the church complete immunity to disclosure. The regulations explain that it is not necessary to maintain records of any kind.

In Section 6033(1)(g)(1)(i) it states that annual returns are not required to be filed by an organization **described** in section 501(c)(3), which has established it right to exemption from taxation under 501(a) and which is organized and operated exclusively for religious purposes.

In Section 6033(2)(a)(i)(iii) of the Code it states: (a) Mandatory Exceptions, (i) **Churches**, their integrated auxiliaries, etc. (iii) **exclusively** religious activities of a **Religious Order**.

The corporation sole has complete immunity to disclosure. The regulations explain that it is not necessary to maintain records of any kind except for the organizations' own purposes and reasons.

In Section 170(B) provides for Charitable Contributions and gifts that can be deducted for an individual.

In Section 170 B(1)(a)(i) it states: (1) Individuals (a) General Rule for any

charitable contribution to: (i) A church or association of churches

Since the IRS Codes are subject to the First Amendment to the United States Constitution, there are NO requirements for a church or church related ministries to apply to the IRS for recognition of a tax exempt or tax-exempt status. In fact, the codes themselves provide a specific EXCEPTION to reporting and taxation for churches/ministry.

The IRS Codes are for CORPORATIONS, Non-Profit and For-Profit Business Corporations. The corporation sole is NOT a business corporation. Even though it is not a business corporation, IRS recognizes the corporation sole in the same status and category as a non-profit corporation, without being one. They understand the difference between a church, the called-out-ones, and a non-profit business corporation.

According to Kent commentaries, there are few points of law applicable to a corporation sole. These are however, four legal characteristics unique to it:

- 1.) All corporation sole's are officeholders of and for established church or a ministry. In short corporation sole is the incorporation of an office.
- 2.) The corporation sole can claim title to real property only.
- 3.) Property and powers of corporation sole are transferred on the death of an incumbent to successors *in office*, not to heirs or through executors.
- 4.) Corporation sole lacks the usual trappings of a corporation.
- 5.) All corporation sole are considered ambassadors, the legal representative of an ancient religious order.

Since state acknowledgment later became an alleged requirement, or at least a state policy, a theory had to be developed to justify the corporation sole existence of the ancient church.

There are two significant types of corporation sole that the individual states and U.S. recognize corporation sole.

The first type is the office that is prior existing. It is the office that predates the existence of the United States. It was grandfathered from the ancient religious order over 2,000 years ago. It was formed within the body of Messiah 33 A.D. by way of succession or direct ordination from the order of the Most High, the Lord Yahshua/Jesus, the Messiah. It is created and written out of the ecclesiastical canon law and is recognized under the common law of England and under the common law and Constitution of these united states of America. Some examples of the ecclesiastical canon law corporation sole is the Pope, Priests, Bishops of the Catholic church, the Mormon church, the Evangelical church, Presbyterian church, and Jewish synagogues.

The second type is the newly created corporation sole that is written within the state under civil law. The articles do not reference any history of the office or scripture writing or references. It has statutory language such as Non-Profit or Not for Profit, which is derived out of the statutes. They recognize the corporation as a trust or an entity and it is created by the government and is under government control as the 501(c)(3) corporations.

↓ The advantages of the canon law corporation sole are:

- 1.) They are not created by the government and are not under any government agency including the IRS.
- 2.) They are subject to the private government of those who create them.
- 3.) The only rules for their government are the laws and constitutions as signed by the founders.
- 4.) The government is not able to interfere in any way.
- 5.) The government may not alter or amend the charter/covenant.
- 6.) No government control over administration.
- 7.) All church workers are no longer classified as employees, but considered as ministers.

- 8.) There are no filing requirements of any kind.
- 9.) There are no withholding or self employment taxes or income tax with corporation sole.
- 10.) The corporation sole can receive donations and give tax deductible receipts
- 11.) The corporation sole can do and operate as any individual can in this world but at the same time not be part of it.
- 12.) The corporation sole provides sovereignty.
- 13.) Most of all, the headship becomes Messiah and not the government and not the pastor.

As it is now, we have Government Church, Inc. a big corporate business operating in commerce. Government Church, Inc. is an agency of the government, controlled by the government under the 501(c)(3) corporations. Under the office of corporation sole, Church, Inc. leaves the position of corporate business, is no longer a government agency, the employees are now ministers. The pastor is no longer a government agent. The whole word can be preached without restraint. The congregation becomes the body of Messiah and not business stockholders, and the LORD Messiah is now head and LORD, Sovereign of His church.

The canon corporation sole flows like this: Messiah is the head of His called-out-ones, His church. The corporation sole office is within the body of believers, but not as overlords. The body and the building that they meet in is not acknowledged by the state for any reason whatsoever. The office of the person holding the office of the corporation sole is recorded with the state to merely acknowledge its existence. The government worldwide acknowledges the legal existence and respects the independence of corporation sole. In essence, a corporation sole is self-governing, much like a sovereign nation. We are the Holy Kingdom of the Most High.

We choose to record the corporation sole in the state of Nevada. (Rev. Stat. Section 84.010.080) The reason is they are the only state that will accept the ecclesiastical canon law corporation sole as it is written as an office only and not an entity. The

to the church, by the Constitution of the United States!

In most cases, over the last 40 years, attorneys, CPA's and accountants have convinced the clergy, to become Church, Incorporated based upon alleged benefits and privileges such as Limited Liability, Exemptions (land, etc.) and Tax Deductible status for its donors. All these advantages were already granted to the church by the Constitution! Why then are we asking the government to grant something that has already been granted us?

Many thousands upon thousands of churches and ministries in America have joined in a contractual agreement with their respective State governments. The State government is based upon Statutory Laws and not on Scripture based Canon Laws. State nonprofit corporation churches, and ministries can be successfully sued in court if they preach the full Gospel because of certain laws such as the laws which are interpreted to protect people against *Hate Crimes*. Basically, churches and ministries have agreed to abide by the laws of the State when they become **Church, Inc!** This is an unscriptural position and leaven to the body! The Church ends up with two masters. An untenable situation that must be rectified.

The founding fathers of the Constitution recognized the necessity for the "separation of church and state" by acknowledging that there was a "Government of Man" and a "Government of God." They took further steps and declared that **"Congress shall make no laws neither establishing religion nor prohibiting the free exercise thereof"** and so it is still today. But the church and ministries broke this declaration by applying through their individual states to be established through the 501(c)3 corporation status. The 1st Commandment says, "Thou shalt have no other gods before me." Jesus said it like this, "You cannot serve two masters." The Scripture is the final authority for the church, not the Internal Revenue Service code. Yet this **legal right to the "separation of Church and State"** is rarely implemented? What has happened and why?

Beth-El Aram Ministries can personally assist you in the formation of a properly structured, legally correct, Canon Law Corporation Sole. They have authored, and filed many Canon Law Corporation Soles.

Additionally, they can help you organize and protect your assets and estates and distribute an inheritance to your heirs through other instruments without government intrusion and taxes.

Pastors and Ministers who have concerned questions regarding their state structured Church or Ministry corporations owe it to yourselves to continue this process of investigating Corporation Sole. Those who are preparing to start a church or ministry looking for understanding and clarity of a Non-Profit 501(c)(3) **verses** Corporation Sole, should contact Beth-El Aram Ministries.

The call you make will affect your future and all those who will be touched by the ministry only God can give. Guard your calling; Guard your future; Guard your flock; Guard your family.

Elizabeth Gardner is among the very few who specialize in setting up Canon Law Corporation Sole for churches and ministries throughout the United States. Know too, that all Corporation Soles are NOT created equal. There are actually two types of Corporation Sole and you must know the difference: Civil Law and Canon Law.

**Elizabeth and Ric Gardner** as spiritual leaders and ordained ministers have pastored and evangelized for many years and have many years of experience and study on Corporation Sole: Civil and Canon. As professionals they hold certificates or degrees in paralegal, banking, business, and estate planning and have many other experiences that give them a professional and unique understanding of the history, heart and needs of the church while understanding the laws of the land. They have assisted many churches, ministries and associations in obtaining **Canon Law Corporation Soles**.

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