

COURTESY RESPONSE TO ADDRESS IRS AND OTHER CONCERNS

As a courtesy to the United States Department of Justice, on behalf of the Internal Revenue Service, the following information is provided in response to their request.

The undersigned Affiant makes the following Categorical Statement of Fact by this Affidavit:

(Number each point)

Memorandum Affidavit of Glen Stoll

1. Accurate information about my identity may be found in the “Declaration of Status” of Glen Stoll (Exhibit A one page), "Affidavit of Richard and Mary Stoll" (Exhibit B one page), "Remedies at Law" (Exhibit C one page), and "The Family Defense League" (Exhibit D one page).
2. As a Church leader and administrator I have been ordained of God and anointed by the elders of the Church to carry out the work of the Gospel, and have taken the sacred vows of the ministry which are applied under the terms of a “Stewardship Covenant” (Exhibit E one page), a “Profession of Faith” (Exhibit F one page), and “Articles of Incorporation” (Exhibit G) as a Church Overseer/Director.
3. We at Remedies at Law do not “assist customers in creating ministerial trusts” and we never have. All we do along those lines is to provide an establishment service for Church organization. We do not advise anyone to stop paying their taxes, or to stop filing tax returns as required, and we never have.
4. Our only work is to promote the Gospel of Jesus Christ as Ambassadors of His government, which is the good news of the Kingdom of Heaven, and the fulfillment of the Great Commission to the Church, “Go ye into all the world, and preach the gospel to every creature.” (Mark 16:15).
5. A trust is any arrangement whereby one party entrusts something of value to a second party for the benefit of yet a third party. A ministerial function is one that is not discretionary. The plan of salvation is a ministerial trust; holy matrimony is a ministerial trust, the mailing of a letter is a ministerial trust.
6. According to the U.S. Department of Justice, “Corporations sole are entities recognized by law in some states, including Washington State, for churches to hold title to property used in association with religious activities.” See our article, “What is a Corporation Sole” attached as Exhibit H.
7. Firm Foundation, Ecclesiastical Enterprises, Family Defense League, and Remedies at Law are all Church ministries, each with their own unique function. Although not corporations sole themselves, they are each overseen by a respective corporation sole director to assure their sacred purpose.
8. Although Firm Foundation, Ecclesiastical Enterprises, Family Defense League, and Remedies at Law are not exempt, as the U.S. Department of Justice has worded it, each “maintains its nontaxable status as a ‘mandatory exception’ to otherwise applicable tax laws by application of I.R.C. § 508(c)(1)(A).”
9. Church ministries that fall within the “Mandatory Exception” of I.R.C. § 508(c)(1)(A) do not have to notify the IRS of their non-taxable status, or even of their existence, and are not authorized to “collect or pay any secular government taxes.” Also, donations to church ministries are tax deductible.

10. The first cardinal rule of stewardship asset protection is, *own nothing* — do not covet ownership of that which has been entrusted to you for management. The second cardinal rule of stewardship asset protection is *keep assets and liabilities separate* — do not endanger assets with liability activity.
11. The transfer of assets into any Church ministry, by way of a ministerial trust, corporation sole, or otherwise, is a one way street. Assets cannot be held in a ministerial trust for private use or personal gain. Sacred Church funds are not taxable and there is no requirement to report or file tax returns.
12. Treating employees as independent contractors does not, alone, relieve employers from withholding and reporting obligations. However, we know of no requirement to withhold income or employment tax on compensation paid to true independent contractors.
13. According to the U.S. Department of Justice, “Information-reporting requirements under the Internal Revenue Code generally apply only to payments made to individuals, and not to trusts and corporations.” The legal status of the Church is foreign to the body politic of the United States.
14. If real estate is titled in the name of a ministerial trust, then it is the irrevokable property of said trust, on behalf of the Church. Use and management of such property is subject to the trust agreement for the exclusive purpose of fulfilling the obligations of that contract, which may not be impaired.
15. God advises, “Come out of her, my people, that ye be not partakers of her sins, and that ye receive not of her plagues.” (Rev 18:4) And to, “Render therefore to all their dues: tribute to whom tribute *is due*; custom to whom custom; fear to whom fear; honour to whom honour. Owe no man any thing, but to love one another: for he that loveth another hath fulfilled the law.” (Rom 13:7, 8)
16. We advise believers to obey Jesus, “All power is given unto me in heaven and in earth. Go ye therefore, and teach all nations, baptizing them in the name of the Father, and of the Son, and of the Holy Ghost: Teaching them to observe all things whatsoever I have commanded you.”(Mat 28:18-20)
17. All ministerial trust banking relationships are between the bank and the Trustee. Attempts to illegally circumvent U.S. banking laws, Mandatory Banking Guidelines, or any other regulations will not be tolerated. Federal law requires that banks report most cash transactions over \$10,000 to the IRS.
18. Two types of grants cover our fees of Establishment Service for Church Organization – a Matching Grant and a Full Grant. A third grant, from Church and Family Defense Funds, may cover \$20-30/hr office clerk, \$60-90 law clerk, \$120-180 staff lawyer, and \$240-300 others involving the entire team.
19. Our trust arrangements are established only to serve legitimate purposes of the Church. Our managers are agents of trustee corporations. They are strictly controlled under a management contract where the Church is the creator, the Family Defense League the grantor, and the public-at-large the beneficiary.

20. Our trusts contain all of the necessary elements for independent existence and economic substance. Their assets are exclusively Church, not owned or controlled by any grantor, donor, or beneficiary. Consequently, they are not grantor trusts and are excluded from any federal-income-tax purposes.
21. We promote the Financial Principles of the Church, and the articles of Convention on Church-state Government, through word of mouth, through weekly telephone conferences, through workshops, through promotional materials, and on the internet at www.remediesatlaw.com.
22. In promoting the Church of the living Christ, and His Kingdom of Heaven on earth, we discourage believers from receiving benefits, privileges, or immunities from any secular jurisdiction. To preserve the integrity of the Church, such mammon is prohibited and the following is not condoned:
- a. Any tax exempt status under the Internal Revenue Code for individuals and their income-producing activities;
 - b. Using a personal ministry or ministerial trust to evade legitimate federal tax return filing requirements;
 - c. Using tax deductible contributions to the Church for any personal gain or for-profit purposes;
 - d. Retaining control and enjoyment of any assets or other property that has been contributed to a Church ministry.
23. With regard to the internal revenue laws, we rely upon those who have had extensive training, study, or other credible expertise in that area, and advise others to obtain such counsel for themselves. In promoting the Church we make the following statements about the internal revenue laws:
- a. Anyone has the right to arrange their affairs in such a way as to have the lowest tax liability possible, according to the U.S. Supreme Court decision in Hale v. Hinkle;
 - b. The Church is not obligated to file tax returns, and government officials cannot determine what constitutes a Church, according to U.S. Supreme Court U.S. v. Universal Life Church.
 - c. An unregistered Church ministry may receive tax-deductible contributions and shall issue receipts for these contributions upon request. IRS Publication 1828 (Rev. 9-2003) at page 4.
24. The most common form of corporation is called, "corporation aggregate" and is usually created by a secular state trust. A corporation sole of the Church is created by a sacred trust and registered with the Church alone. Notice of its existence given to any secular state does not constitute registration with it.
25. The state of Washington has issued certificates in response to our notices, confirming "a Washington Acknowledged Corporation Sole of the Church." Their statutes require them to defer to the authority of the Church and to confirm the Church's preferred status. RCW 24.12.010 Corporations Sole.

26. Article 4, Section 1, of the U.S. Constitution requires that, "Full Faith and Credit shall be given in each State to the public Acts, Records, and judicial Proceedings of every other State." This means that what the state of Washington has acknowledged must be accepted throughout the United States.
27. Article 4, Section 1, of the U.S. Constitution also provides that, "Congress may by general Laws prescribe the Manner in which such Acts, Records and Proceedings shall be proved, and the Effect thereof." Congress has subscribed to the Apostille method of authenticating foreign documents.
28. We do not condone or tolerate any conduct that interferes with lawful due process. The existence and affairs of pure Church ministries are private and not subject to IRS administrative summonses seeking financial records and other documents. It is our advice that only qualified professionals represent taxpayers in cooperating with legitimate IRS requests. Taxpayers themselves are usually not qualified.
29. As an ecclesiastical and commercial non-union lawyer, I have the experience and ability to provide assistance of Counsel in the areas of civil and religious liberties, maintaining professional integrity, and preserving personal privacy and protection.
30. Although I have spent considerable time studying law during my professional legal career, beginning with family law in 1988, I do not practice or advise in any area of secular statutory law. Consequently, it would not be correct to assume that I am an expert in tax laws.
31. Pure Church ministries are prohibited from engaging in any secular taxable activity. Taxes may be due for someone who is employed or self-employed. Employers collect withholding taxes on wages, but a contracting party is not required to withhold on amounts paid to independent contractors.
32. Since the IRS is concerned that taxes be withheld from wages paid to employees, it is less concerned about who exercises the function and more concerned with whether there is anyone who exercises the function. See Revenue Ruling 87-41.

CERTIFICATE OF INTEGRITY

Based upon all evidence available to me, and to the best of my knowledge, I hereby certify that we, Glen Stoll and anyone else acting in concert with me, do not now engage, nor have we ever engaged, in any conduct or activity in our personal or other capacity, that is subject to regulatory control or penalty under any secular statute or code, whether federal, state, provincial, or local.

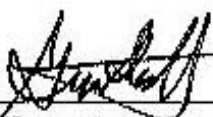
Consequently, we cannot produce any lists of "customers" who have purchased any trust or other type of entity, or sought or received any tax advice from us. Neither can we produce any lists of entities that we or anyone working at our direction have created for our "customers." Correspondingly, we cannot provide a copy of any complaint or injunction served upon us, because none has ever been.

We have never had, and do not now have, any employees. Our associates are listed on our web site www.remediesatlaw.com under, "About Our Staff." Regarding the general content of our web site, we are in the process of a major renovation, which will include, but not necessarily be limited to: warnings of alleged abusive tax schemes, promotional materials, false commercial speech, and other materials designed to incite others imminently to violate the law, including the internal revenue laws; a complete copy of this document; and other documents of relevant interest.

But I say unto you, Swear not at all; neither by heaven; for it is God's throne: Nor by the earth; for it is his footstool: neither by Jerusalem; for it is the city of the great King. Neither shalt thou swear by thy head, because thou canst not make one hair white or black. But let your communication be, Yea, yea; Nay, nay: for whatsoever is more than these cometh of evil. (Mat 5:34-37)

- Verification below is only necessary on the last page -

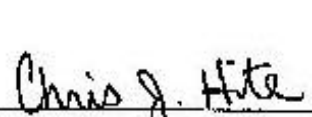
This Affiant acknowledges that the foregoing is true, correct and certain, materially complete, relevant and not misleading on this 15th day of October in the year of our Lord 2005 at Edmonds, Washington before the undersigned witnesses.



Affiant: Glen Stoll
Mail % Remedies at Law
9115 - 236th Street SW, Suite B
Edmonds, Washington 98026



Witness: Debbie Stoll



Witness: Chris J. Aite

PRINT NAME BELOW EACH SIGNATURE