

UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF COLUMBIA



Emmett F. Fields
514 Eastern Parkway
Louisville, Kentucky 40217-1818

PLAINTIFF

vs.

Civil Action No.

United States Government
U. S. Attorney General, Janet Reno
10th & Constitution Ave. N.W.
Washington, D.C. 20530

DEFENDANT.

COMPLAINT

Re. Civil Action No. 95-0558 (HHG), U.S. District Court for the District of Columbia.

With vicious foresight to deny victims of Government religious oppression any means of legal self-defense, the Government requires that application for Religious Liberty can be made only by organizations, individuals being denied even the right to apply. Then, when the victim is denied his Constitutional religious rights, and appeals to the Courts for justice, the Government's legal department has the case dismissed by citing the fact that organizations must be represented by attorney. The Government having investigated, knows full well the victim cannot afford the required legal defense, and is thus denied his right of self-defense. With such malicious fore-planning the honest citizen is rendered powerless against the bureaucratic dictatorship and is cast, without hope of legal redress, upon the tender mercies of the Internal Revenue Service (IRS); of which mercies the world has never known.

Thus entrapped and denied legal self-defense, Plaintiff Appeals the entrapment.

Plaintiff continues to Appeal the Government's denial of Plaintiff's Religious Liberty; the Government's assumed right to establish religion; to favor some religions; to discriminate against some religions; to have religious tests; to have and enforce religious laws; to force religious conformity; or to concern itself with the legal religious activities of any American citizen or organization.

Plaintiff, having made proper application for Religious Liberty, and having met all Government demands, even forming an organization in order to be allowed to apply, the Plaintiff's application was rejected after years of investigation and delay by the IRS solely because his religious beliefs did not please certain unknown Government employees. Therefore, this appeal of an IRS final adverse ruling of plaintiff's application for Religious Liberty, asks this Court to examine the Constitutionality of the United States Government establishing religions, and of denying free and equal exercise to those religions denied establishment.

Upon filing, in 1992, an application for Religious Liberty on IRS Form 1023, and

requesting establishment under Section 501(c)(3) CHURCH, the Plaintiff fully qualifying for Government religious establishment under all regulations and demands therein stated, has been subjected to unreasonable delays, demands and investigations concerning the personal religious beliefs, endeavors, activities, purpose and every other aspect of the religious beliefs and religious work of Plaintiff, Emmett F. Fields. Such Government concern, interest, investigation and harassment of the religious beliefs and lawful religious work of any American individual is absolutely unconstitutional, being a flagrant violation of the first Amendment to the Constitution of the United States that clearly states: "Congress shall make no law respecting an establishment of religion or prohibiting the free exercise thereof;" The framers of our National Constitution, recognizing that the free exercise of religion is an absolute and unalienable right, secured its protection by placing it as the first clause of the First Amendment to the U.S. Constitution. Therefore the religious beliefs and lawful religious activities of any citizen of the United States cannot, under any circumstance, be of concern to the Government of the United States, or of any office, agency or branch thereof; or of any part of any American government; Federal, State or local, by the fact that the full protection of the U.S. Constitution is extended to the States by the Fourteenth Amendment.

The Government of the United States, through the agency of the IRS, has established an office, or department, of "Holy Inquisition" whose duty it is to investigate the religious belief, dogma, activity, history, practice, etc., of a religion to determine its orthodoxy according to unconstitutional Government religious decree, and to accept and establish the religion, or to deny the religion Government establishment and the special privileges accorded only to Government established religions. The Government office of Religious Inquisition within the IRS uses a 'fourteen point criteria' to test Government defined orthodoxy for religious organizations seeking equal Religious Liberty with those religious entities already established. The fourteen point criteria the Government uses is so fabricated that no new religion, religious beliefs, religious individual or religious institutions can possibly be accepted and established. Such Government hostility toward religion is not Constitutional, not American, and is certainly not consistent with the grand ideals of individual rights and Religious Liberty that this Nation was founded upon. Under the rules of the IRS the Founding Fathers of this Nation would be denied Religious Liberty as most were Deists, Freethinkers and/or individualists.

The narrow, unconstitutional and immoral 'fourteen point criteria' used by the United States Government, through its agent the IRS, as a guide for establishing religion is as follows:

1. A distinct legal existence.
2. A recognized creed and form of worship.
3. A definite and distinct ecclesiastical government.
4. A formal code of doctrine and discipline.
5. A distinct religious history.
6. A membership not associated with any church or denomination.
7. A complete organization of ordained ministers ministering to their congregations.
8. Ordained ministers selected after completing prescribed courses of study.
9. A literature of its own.
10. Established places of worship.
11. Regular congregations.
12. Regular religious services.
13. Sunday schools for the religious instruction of the young.

and

14. Schools for the preparation of its ministers."

Plaintiff forcefully contends that it is flagrantly unconstitutional, un-American, immoral, oppressive, and disgusting for the Government of the United States to have ANY rules, criteria, guidelines, or other such mechanism of religious uniformity, and demand the conformity of all religious individuals and institutions to those oppressive and dictatorial religious rules. Such religious rules, and Government agencies empowered to enforce them, can only be regarded as a 'Holy Inquisition,' and is grossly offensive to every idea of Religious Liberty.

The Supreme Court has stated unequivocally; "the test of religion under the Constitution is belief; that which is believed to be religiously true is religion, and constitutionally protected;" UNITED STATES v. BALLARD (1944). The fact that Plaintiff, Emmett F. Fields, has had hundreds of Freethought letters and articles published in the public press, and has publicly advocated the rational religion of Freethought for neigh-unto forty years, is well known to the IRS religious police. In a meeting with Plaintiff at IRS Headquarters in Washington, D.C. on August 24, 1994, officers of the IRS acknowledge they were convinced that the religious belief and activities of Emmett F. Fields are sincere.

In view of the open and public manner in which the religious activity of Plaintiff is, and has always been, carried on, there has never been any legitimate excuse for Government investigation and harassment of Plaintiff's religious work. Plaintiff therefore contend that the true and only purpose of the Government is the same as all other holy inquisitions throughout history; to preserve the power, wealth, status and income of the corrupt established religions and superstitions, and destroy all superior religions before they can mature and become a force for intellectual stimulation, moral reform, and the religious elevation of society.

Plaintiff contends that the Government cannot establish religions; that neither the Government, the IRS, nor any other Government entity, has, or can have, the authority to treat one religion differently than it treats other religious; nor can the Government say that a religion is not a religion in order to discriminate against that religion; nor can the Government, for religious reasons, or for any reason, entrap and render citizens vulnerable and legally defenseless against Government criminal activity.

Wherefore, the premises considered, plaintiff demands that the Government be required to cease and desist from establishing religions, and/or prohibiting the free and equal exercise thereof;

that all religions, religious individuals, religious beliefs, religious institutions, and all religious entities, organizations, temples, halls, synagogues, electronic media religions, etc., by whatever name or means of activity, be treated equally and justly, without favoritism, censure, discrimination or harassment by the Government of the United States;

that the Government cease to investigate, judge, harass, deny, or in any way to single-out, or concern itself with the lawful religious work of Plaintiff, Emmett F. Fields, or of any other religious individual or group;

that the Government be required to terminate all offices, agencies, departments, or whatever such may be called, of religious inquiry or 'Holy Inquisitions' now operating within the IRS, or that may be operating within any other branch, agency or department of the Government of the United States, or of any State, possession, holdings or other U.S. property that is under the protection of the Constitution of the United States;

that the Government of the United States be made fully liable for the harm done to Plaintiff, Emmett F. Fields, and to all other religious individuals and religions institutions that have been, and are being, denied the first and most basic right guaranteed under the Constitution of the United States -- Religious Liberty;

that all Government money, grants, preferred treatment, etc., ad infinitum, now being given only to Government established religions, under whatever excuse, be also given in equal amount to Freethought religions entities, to be used for public charity, scholarships, research, etc. so that the rational religions may receive public praise and approval for "good works" that the Government now finances only for Government established religions;

that the Government be made to cease and desist the use of foreseen legal entrapment to circumvent justice and render victims incapable of legal defense against criminal acts by Government agencies.

that the Federal Government be required to initiate an ongoing program of Affirmative Action to reestablish Religious Liberty, and to undo, as far as possible, the egregious harm done by the unconstitutional, immoral and shameful religious establishment, and active religious discrimination that the Government of the United States has practiced for well over a century.

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