

CP POLITICS

IRS Recognizes 'Pussy Church of Modern Witchcraft' for Lesbian Feminists as Church for Tax Purposes

By Leonardo Blair , Christian Post Reporter | Aug 8, 2018 3:51 PM



(PHOTO: FACEBOOK)

Pussy Church of Modern Witchcraft.

The IRS has reportedly (<https://www.forbes.com/sites/peterjreilly/2018/08/03/lesbians-want-a-church-of-their-own-and-irs-approves/#407afdf421c2>) recognized the Pussy Church of Modern Witchcraft (<https://pussychurchofmodernwitchcraft.com/>) as a legitimate church.

The Maryland-based group is dedicated exclusively to lesbian feminists.

Peter Reilly, a CPA for over 30 years focusing on taxation, first reported the new designation in a blog post for Forbes (<https://www.forbes.com/sites/peterjreilly/2018/08/03/lesbians-want-a-church-of-their-own-and-irs-approves/#407afdf421c2>).

"The IRS recognized it as a 501(c)(3) organization and went the extra step of recognizing PCMW as a church, the most enviable of all tax statuses exempt not only from income tax but also from the transparency that filing Form 990 creates," Reilly wrote.

"A church does not have to apply for exempt status, but it is a prudent step particularly for an innovative organization like PCMW. My source indicated that the approval process was reasonably quick and there was no push-back from the IRS," he added.

The Christian Post reached out to the IRS for confirmation of the designation Wednesday but officials noted that they are prevented by law from discussing individual cases.

A determination letter (<https://apps.irs.gov/app/eos/displayAll.do?dispatchMethod=displayAllInfo&Id=950678&ein=821380958&country=US&deductibility=all&dispatchMethod=searchAll&isDescending=false&city=&ein1=&postDateFrom=&exemptTypeCode=al&submitName=Search&sortColumn=orgName&totalResults=1&names=Pussy+Church+of+Modern+Witchcraft&resultsPerPage=25&indexOfFirstRow=0&postDateTo=&state=All+States>) on the church, publicly available on the IRS' website dated May 2017, notes that the IRS initially recognized the Pussy Church of Modern Witchcraft as a private foundation that was required to file Form 990-PF disclosure forms or risk losing their tax exempt status if they failed to file for three consecutive years.

"Some organizations that identify themselves as churches may appear on the Automatic Revocation of Exemption List (Auto-Revocation List) because IRS records do not identify them as churches, but rather as some other type of organization that has an annual filing requirement," explains an IRS advisory (<https://www.irs.gov/charities-non-profits/churches-integrated-auxiliaries-and-conventions-or-associations-of-churches>).

Since last May however, the Pussy Church of Modern Witchcraft (<https://pussychurchofmodernwitchcraft.com/>) appears to have legally maneuvered their way out of that classification but it is unclear when exactly this happened.

The church did not immediately respond to requests for comment.



(PHOTO: THE CHRISTIAN POST)

A lesbian couple gets married at the city marriage bureau in Manhattan on July 24, 2011, the first day that gay marriage is legal in New York.

According to information on the IRS' website, the church would have had to meet a combination of characteristics (<https://www.irs.gov/charities-non-profits/churches-religious-organizations/churches-defined>) together with other facts and circumstances, to be considered a church for federal tax purposes. Some of these characteristics include: a distinct legal existence, recognized creed and form of worship, definite and distinct ecclesiastical government, formal code of doctrine and discipline and distinct religious history.

On their website, the Pussy Church of Modern Witchcraft (<https://pussychurchofmodernwitchcraft.com/>) glorifies biological womanhood and lesbianism.

"We come together to form a congregation of adherents to our female born, lesbian-feminist-based religious beliefs and traditions. We intend to serve our adherents through worship, service, and sistership with our congregants. We intend to accomplish the growth and continued strengthening of our congregation. The beneficiaries of our accomplishments are the adherents to our religious beliefs – Women and Girls. We will achieve our purpose through regular worship and service with our congregants and with other Women and Girls who may wish to become congregants," the church explained.

They also note that the church focuses on women because of global oppression from men.

"Women are oppressed globally on the basis of our biological sex. Gender is a mechanism of women's oppression globally. At Pussy Church, we serve Women and Girls and our emotional and spiritual needs. We cannot serve these needs in the presence of men, as men as a class are the cause of the harm that women experience globally. All groups have the right to associate freely as they see fit. As a religious organization, Pussy Church is also protected under the First Amendment of the U.S. Constitution (<http://billofrights.institute.org/wp-content/uploads/2011/12/BillofRights.pdf>) permitting free exercise of religion as well as the Maryland Declaration of Rights (<http://msa.maryland.gov/msa/mdmanual/43const/html/00dec.html>), which provides that all persons are equally entitled to protection in their religious liberty," they said.

Pussy Church has been criticized by pro-LGBT groups for only allowing biological females and not males who identify as female. For an example, see this article (<https://www.lgbtqnation.com/2018/08/irs-recognizes-lesbian-witches-church-sneaky-attack-trans-rights/>) at LGBTQ Nation.

On Tuesday, the church released a recording of a voice message (<https://pussychurchofmodernwitchcraft.com/2018/08/07/thanks-for-calling-larry/>) left by a critic slamming them for making a mockery of religion and vowing to expose their hypocrisy.

"I just heard about your being granted a protection under the U.S. Constitution and I think this is the most repugnant, vile, offensive thing I have ever heard, period," Canepa said. "This was not what this law was intended to do and I think you're abusing it and making a mockery of all religion and I think you all should burn in hell ... I think you're disgusting and I'm going to start a movement to put you in the spotlight and expose your hypocrisy. Burn in hell Pussy!"

Is Christian Education Still Relevant? 4 Reasons to Consider a Faith-Based Education



BROUGHT TO YOU BY
LIBERTY UNIVERSITY
By Leah Marianne Klett Aug 8, 2018 5:30 PM

The views expressed by the author do not necessarily reflect the editorial opinion of The Christian Post or its editors.



Graduation is approaching rapidly, and as high school students consider where to attend college for the next four years, the question may arise: Is Christian education still relevant?

With thousands of options to choose from, finding the “perfect fit” can sometimes seem like an impossible endeavor. Oftentimes, the decision boils down to a few basic factors: Cost, location, and the school’s ability to prepare its students for a career and financial stability.

In today’s competitive job market, there’s little debate regarding the value and importance of a college degree. A recent [study](http://www.pewsocialtrends.org/2014/02/11/the-rising-cost-of-not-going-to-college/) (http://www.pewsocialtrends.org/2014/02/11/the-rising-cost-of-not-going-to-college/) from the Pew Research Center found that college-educated millennials are outperforming their less-educated peers in nearly every economic measure — and the disparity between the two groups is only growing.

But for many Christian students, the goal of higher education isn't simply to gain knowledge or a land a high-paying job. Rather, it's to become equipped with the tools needed to evaluate their world through the lens of biblical values, thus advancing the Kingdom of God.

While it's possible to advance the Kingdom of God and grow in your faith in a secular academic setting, Christian colleges and universities provide the unique opportunity to examine, evaluate, and understand the world through the truth of the Bible.

College is an exciting time of personal and spiritual development — and where you attend college will forever impact your personal and professional life. While the “perfect choice” for you depends on a variety of factors, here are four reasons to consider a Christian education.

1. Christian Colleges Approach Every Discipline With a Biblical, Christ-Centered Worldview

A 2016 [report \(http://www.pewresearch.org/fact-tank/2016/08/24/why-americas-nones-left-religion-behind/\)](http://www.pewresearch.org/fact-tank/2016/08/24/why-americas-nones-left-religion-behind/) from the Pew Research Center found that nearly one-in-five Americans (18%) raised as Christians or members of another faith now have no religious affiliation.

When asked why they no longer identify with a religious group, respondents' answers included: “Learning about evolution when I went away to college,” “Rational thought makes religion go out the window,” and “Lack of any sort of scientific or specific evidence of a creator.”

Christian schools are able to address these concerns and provide unbiased explanations for a complete picture of scientific evidence. Amid increasing secularization in higher education, Christian colleges and universities strive to hold fast to a biblical view of man, God, and the world, and present every discipline from a rational, yet biblical perspective.

When every class, lecture, and issue is framed through a biblical lens, you are given the opportunity to see how every aspect of life, from biology and chemistry to art and history, is woven through the tapestry of God's perfect plan for His creation. Through faith-based education, you'll receive solid, Bible-based answers to the skeptical questions of this day.

When you are taught how to think critically about relevant issues — from evolution to end-of-life and LGBT issues — and apply a biblical viewpoint to them, you are able to effectively engage with culture ([John 17:14–16](https://biblia.com/bible/esv/John%2017.14%E2%80%9316) (<https://biblia.com/bible/esv/John%2017.14%E2%80%9316>)) while giving a reason for your beliefs ([1 Peter 3:15](https://www.biblegateway.com/passage/?search=1+Peter+3%3A15&version=NIV) (<https://www.biblegateway.com/passage/?search=1+Peter+3%3A15&version=NIV>)).

[Colossians 2:8](http://biblehub.com/colossians/2-8.htm) (<http://biblehub.com/colossians/2-8.htm>) warns about secular philosophies that can captivate your mind: “See to it that no one takes you captive through hollow and deceptive philosophy, which depends on human tradition and the elemental spiritual forces of this world rather than on Christ.”

What you learn, study, and absorb impacts your worldview. By presenting academics through a Christian worldview, faith-based colleges and universities are able to nurture and equip the next generation of Christian leaders.

2. Christian Colleges Encourage Students in Their Faith While Promoting Academic Excellence

According to a [study](https://www.campusrenewal.org/) (<https://www.campusrenewal.org/>) from Campus Renewal, roughly 70 percent of Christian students going off to college end up leaving their faith during their first year on campus.

“Studies have shown that somewhere between 60 percent and 80 percent of previously engaged Christian youth become disengaged with their faith as they transition into college,” the organization said in a [report \(https://www.campusrenewal.org/wp-content/uploads/2016/09/Campus-Renewal-Campus-Link-Grant-Proposal.pdf%20\)](https://www.campusrenewal.org/wp-content/uploads/2016/09/Campus-Renewal-Campus-Link-Grant-Proposal.pdf%20) published on its website.

This fall-off, the report found, “is quite unintentional and just a drift or slow fade away.”

“One of the major reasons [so many freshmen drop their faith shortly after entering the campus gate] is the Christian community had no way of intentionally connecting students to Christian communities before they begin college – leaving hundreds of thousands of students' faith up in the air during the most important transition of their lives,” the study said.

College is a common time to wrestle with the doubts, fears, and questions that inevitably come with living a Christian life. While secular colleges often ignore or dismiss such questions, Christian schools provide a place to explore them thoughtful and safe environment.

Because most Christian colleges require faculty and staff to sign a statement of faith before accepting employment, you have the opportunity to be mentored by older, wiser believers. Additionally, many Christian universities provide chapel and Convocation services, dorm Bible studies, small groups, prayer walks, and other resources to help you grow in your faith.

Most importantly, Christian schools provide excellent community, making it easy to find friends with a similar worldview and lifestyle who will affirm your faith, pray for you, and help you grapple with various issues from a Biblical perspective. College should be a place where your faith is nurtured and developed — not merely an afterthought.

3. Benefits for the Online Learner

Many Christian institutions today offer online educational opportunities, providing convenient, web-based learning to both on-campus and long distance students. Oftentimes, online courses are cheaper and more flexible than face-to-face classes and allow for increased instructor-student time. Additionally, succeeding in online classes requires self-discipline — a valuable skill that will easily transfer to the workplace.

Due to advancements in technology including online chats, discussion boards, social media, and podcasts, web-based courses also provide a genuine community for participating students.

Dr. Mary Lowe, co-author of *Ecologies of Faith in a Digital Age: Spiritual Growth Through Online Education*, argues that online classes offer some really unique benefits — including spiritual development.

She writes (<http://www.seminarygradschool.com/article/Transforming-the-Classroom?page=3>): “Virtualized computing technologies have taken a firm hold in many of our institutions with the advent of cloud technology. Among the many implications of this is the idea that barriers will continue to be broken down, the ability to function will be much leaner, and possibilities for collaboration even greater. The new literacy characterizes those who can navigate the pages of the digital terrain.”

Related: [Spiritual Formation in a Digital Age: Why Churches and Ministries Should Invest in Online Education](https://www.christianpost.com/sponsored/spiritual-formation-in-a-digital-age-why-churches-and-ministries-should-invest-in-online-education.html) (<https://www.christianpost.com/sponsored/spiritual-formation-in-a-digital-age-why-churches-and-ministries-should-invest-in-online-education.html>)

4. Christian Schools Provide High-Quality Education and Could be Cheaper Than Secular Counterparts

Often, the campus and class sizes at Christian colleges are smaller than their secular counterparts, allowing greater student/teacher engagement. In fact, Forbes (<https://www.forbes.com/sites/cartercoudriet/2016/07/19/top-25-christian-colleges-the-essential-questions-on-religion-and-education/#737925255762>) found that of the best-ranked 130 schools in the U.S., 25 are Christian.

Amid soaring student debt nationwide, the financial cost of smaller, private universities is a legitimate concern for many students and their parents. However, such colleges often offer more types of financial assistance, sometimes allowing them to be cheaper than their larger counterparts.

A study (<https://www.cccu.org/economic-impact/>) from Philadelphia-based consulting firm Econsult Solutions, Inc. analyzing the significant economic impact of Christian higher education in the United States found that the student loan default rate for graduates from the Council for Christian Colleges & Universities (CCCU) institutions (6.3%) is nearly half the national average (11.5%).

Additionally, the study found that for every \$1 in federal grant money a student receives, CCCU institutions provide \$5 in aid to that student through grants and scholarships.

Because many Christian colleges have a strong network of alumni, you're also in an overall position to find a job in their chosen field after graduation.

For many Christian students, college is more than just earning a degree; it's a time to grow mentally, emotionally, and spiritually. Christian colleges provide excellent community, an education that incorporates faith into academics, and the opportunity to develop Christian thinkers who embody a gospel witness to a watching world.