

EDITOR'S PICK | 6,250 views | Aug 3, 2018, 08:42am

Lesbians Want A Church Of Their Own And IRS Approves



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Taxes

TWEET THIS

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 All Women and Girls are welcome to join Pussy Church as congregants.

Pussy Church of Modern Witchcraft might strike you as something you would find in the Onion, rather than here on a Forbes tax blog, but it is a real deal. You can find it on [Charity Navigator](#) and [Guidestar](#). 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. 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.



Hundreds of thousands of people have crowded in the streets of central London for the city's annual LGBT Pride celebration, in London, United Kingdom, on July 7, 2018. In the picture: people having fun during the Pride. (Photo by Mauro Ujetto/NurPhoto via Getty Images)

The Controversy

To understand what is going on with PCMW, you need to be aware of a conflict that is going on between some radical feminists and the transgender community.

🐦 It is long running. A recent manifestation occurred during the London Pride parade.

“ Anti-trans protestors, mostly made up of trans exclusionary radical feminists (TERFs) invaded this weekend's London pride celebrations, disrupting and eventually being allowed to lead the parade by officials.

The [article by Rose Dommu](#) takes the transgender side of the controversy in her report on the incident. That is what seems to be close to the consensus in progressive circles framing the issue as one of discrimination against an oppressed minority.

Ground zero of the controversy was probably the [Michigan Womyn's Festival](#).


Michelle Goldberg's article in [The New Yorker - What Is A Woman?](#) might be a good place to start if this forty years war is news to you. If you want to dig into the radfem side there is a collection of essays [Female Erasure: What You Need To Know About Gender Politics War On Women, the Female Sex and Human Rights](#).

MORE FROM FORBES

This is a tax blog, so that's enough on the underlying controversy. By the way, some people consider [TERF](#) to be a slur. I don't know if there is a satisfactory substitute. I did see "gender critical" suggested. It took me a long time to come up with "not conventionally tax compliant" as a neutral way of describing "tax protesters", but that term has not taken off, so I hesitate to even make an attempt with TERF. I will try GCRF for a start, but it probably won't come up that often.

Who Can Join PCMW?

[From the website](#) we get:

“ All Women and Girls are welcome to join Pussy Church as congregants.  We also need women who can serve Pussy Church in growing and strengthening our congregation. If you are able to offer your time, skills, money, or other resources in support of Pussy Church, please contact us.

A woman is an adult female human. A girl is a minor female human. The Pussy Church serves Women and Girls only. Males are not permitted to participate, regardless of how they identify. We expressly reject the concepts of gender identity, transgenderism, and gender as being meaningful to defining what a Woman or Girl is.

[The Articles of Incorporation](#) elaborate a little further with more exclusive requirements for the trustees.

Who Can Lead PCMW?


A Trustee position shall be open to all those who possess the following qualifications:

1. Being female at birth.
2. A testimony to an experience of the “new birth” in lesbian feminism.
3. Evidence of a consistent Lesbian life.
4. An indication of a willingness to contribute regularly to the financial support of the Church of which she must be a Member.
5. Acceptance of the Tenets of Faith as set forth in *The Lesbian Heresy* by Sheila Jeffreys, *Gyn/Ecology: The Metaethics of Radical Feminism* by Mary Daly, *Sister Outsider* by Audre Lorde and other texts as designated from time to time by the Trustees.
6. Having reached at least 18 years of age.
7. Having regularly attended services of, and supported, the Church for a period of at least three consecutive months prior to the date of the individual’s desire to become a Trustee.
8. Agreement to being governed by the Church, as may be amended from time to time.

The requirements to vote for trustees are a little less rigorous

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So PCMW is open to all women and girls. as defined by PCMW, but lesbian led  . This sort of thing happens with religious groups. Much of the leadership of the Catholic Church is exclusively male and pledged to celibacy. In Protestant churches you will find [discussions about whether "elders"](#) must be married men. So PCMW is open to all women and girls, as defined by PCMW, but governance is entirely in the hands of lesbians. It evokes the structure of seventeenth century Calvinism in New England where you had to prove you were saved to qualify for full church membership.

Depending on what state or country you are in, you could not have those sort of rules in an accounting firm, for example. There are laws about discrimination based on sex, sexual orientation and [gender identity](#). Even holding an exclusive meeting in a public venue can be an issue in some jurisdictions. There was a fight about that when [Radfem 2013](#) was held in London.

So a cynical bastard might think that this enterprise is a clever way to end run around existing and proposed anti-discrimination laws, because religious liberty trumps those sorts of things which the Supreme Court recently confirmed in [Masterpiece Cakeshop v Colorado Civil Rights Commission](#).

Good Legal Work

I think that the legal work that went into forming PCMW was quite good. The fact that it sailed through the approval process is not necessarily evidence of that, since the IRS is under a lot of pressure and committed to speedily dealing with exempt applications. That is fallout from the seemingly interminable scandal.

Nonetheless, as a layman, I see the handiwork of a good lawyer in the articles of PCMW. Whether an organization is a church or not as far as the IRS is concerned is a facts and circumstances determination that has nothing to do with its underlying belief system. As Adam Chodorow noted in an [amicus brief on the constitutional challenge](#) to the parsonage exclusion:

“ Most religions have at their core non-verifiable beliefs that can be difficult for non-believers to accept. 🐦 Requiring the IRS and then courts to determine which beliefs or purported beliefs should count as a religion for tax purposes is clearly entangling.

If the concept of [Mary Daly](#) (Daly taught feminist ethics, patriarchy and theology at Boston College, until she was fired for not letting a male student take one of her classes. Boston College is one of the lesser Jesuit colleges located about forty miles east of Worcester MA.) being equivalent to Matthew or Mark strikes you as absurd, try explaining original sin and redemption to someone whose education has been entirely secular. I did that once with my covivant and now if I want her to shake her head I just say "original sin".

Here is [what the IRS says](#) about whether an organization is a church.

“ Certain characteristics are generally attributed to churches. These attributes of a church have been developed by the IRS and by court decisions. They include:

- Distinct legal existence
- Recognized creed and form of worship
- Definite and distinct ecclesiastical government
- Formal code of doctrine and discipline
- Distinct religious history
- Membership not associated with any other church or denomination

- Organization of ordained ministers
- Ordained ministers selected after completing prescribed courses of study
- Literature of its own
- Established places of worship
- Regular congregations
- Regular religious services
- Sunday schools for the religious instruction of the young
- Schools for the preparation of its members

The IRS generally uses a combination of these characteristics, together with other facts and circumstances, to determine whether an organization is considered a church for federal tax purposes.

You can almost starting going point by point comparing the PCMW articles to the requirements. They don't have an established place of worship yet, [but they are working on it.](#)

A representative of PCMW was unwilling to provide me with answers to my probing questions to determine what they are really up to. A copy of the [Articles of Incorporation](#) was all I could get from the church. That leaves me free to speculate so I reached out to an activist who is ineligible for membership.

A Trans Take On The Pussy Church

I reached out to [Antonia Elle D'orsay](#) of the [The Trans 100](#). He initial response was:

“ Wow.

A church in which the gospel is aversion, anxiety, and animus towards trans people will likely appeal to a few folks 🐦 , and I have no doubt they will recruit a good 100 or so members.

Radicalization, no matter who does it, though, is never a positive thing

I asked her to comment on whether the IRS should have granted church recognition to PCMW.

“ No. Which has nothing to do with being a Trans — instead it has to do with the idea that this church is relying on a religious belief founded in secular materials which are often explicitly hostile to religion as a whole.

It would be like the IRS recognizing a group which promotes slavery texts as a basis — there is no genuine religious belief there.

Right Antonia, it would be like recognizing as a religion a group that had in its scriptures things like:

“ Slaves, in reverent fear of God submit yourselves to your masters, not only to those who are good and considerate, but also to those who are harsh. For it is commendable if someone bears up under the pain of unjust suffering because they are conscious of God. But how is it to your credit if you receive a beating for doing wrong and endure it? But if you suffer for doing good and you endure it, this is commendable before God.

Both thy bondmen, and thy bondmaids, which thou shalt have, *shall be* of the heathen that are round about you; of them shall ye buy bondmen and bondmaids.

Slaves, you must always obey your earthly masters. Try to please them at all times, and not just when you think they are watching. Honor the Lord and serve your masters with your whole heart. Do your work willingly, as though you were serving the Lord himself, and not just your earthly master.

The point is the IRS does not examine the content of the creed and scriptures. Another quickly recognized group was [Reason Alliance Ltd](#) which sponsors the After School Satan program. And there is [Scientology](#). Don't get me started.


How Would PCMW Be Attacked Successfully?

In the current administration questions about the exempt church status of PCMW are kind of an interesting thought experiment. A staffer for the new Religious Liberty Task Force comes to Jeff Sessions about trans activists complaining about being excluded from a lesbian meeting and the lesbians saying it is a matter of religious liberty. After all, [he is on record](#) as saying :

“ Soon after taking office, President Trump directed me to issue explicit legal guidance for all executive agencies on how to apply the religious liberty protections in federal law. Our team embraced that challenge.

I issued that guidance in October, and it lays out 20 fundamental principles for the Executive Branch to follow. Those include the principle that free exercise means a right to act—or to abstain from action.

They include the principle that government shouldn't impugn people's motives or beliefs We don't give up our rights when we assemble or join together. We have religious freedom as individuals and as groups

Does Sessions DOJ back the lesbian leadership of the Pussy Church? The Presidential tweet on that one would be fascinating. 

Let's look say six years into the future into what conservatives would view as a dystopian nightmare. President Elizabeth Warren (finally) has appointed Chelsea Manning, whose 2018 senatorial bid did not go so well, to DOJ which now has a project on hate groups disguising themselves as churches and getting cover from the IRS. PCMW is a good target, because the [Alliance Defending Freedom](#) might not back them. The legal precedent that would be leaned on is Bob Jones University v United States, which [is summarized here](#).

“ The Court found that the IRS was correct in its decision to revoke the tax-exempt status of Bob Jones University and the Goldsboro Christian School. These institutions did not meet the requirement by providing "beneficial and stabilizing influences in community life" to be supported by taxpayers with a special tax status. The schools could not meet this requirement due to their discriminatory policies. The Court declared that racial discrimination in education violated a "fundamental national public policy." The government may justify a limitation on religious liberties by showing it is necessary to accomplish an "overriding governmental interest." Prohibiting racial discrimination was such a governmental interest. Hence, the Court found that "not all burdens on religion are unconstitutional."

Trans acceptance is probably not now a "fundamental national policy", but there is probably a lot of support for the notion in progressive circles.

Other Comments

I was disappointed that I could not get much on this out of my state/church legal brain trust. Professor Samuel Brunson, author of [God And The IRS](#) wrote me:

“ Interesting, thanks. I saw this email before your other one, and was surprised at the antipathy toward transgender individuals.

Given Professor Brunson's knowledge of some pretty obscure movement, I was surprised that he was not familiar with the long running dispute that has its roots in second wave feminism.

Professor Adam Chodorow was more intrigued. Referring to his recent work on the parsonage exclusion, he wrote me:

“ I wish I had known about this while writing the brief.

In my reach out it dawned on me that I don't follow any women church/state legal scholars. I decided that hunting one down to ask about the Pussy Church might not be putting my best foot forward, so I let it go at that.

Correction

In a previous version of this article I referred to the bylaws of PCMW. I was not provided with the bylaws. It was the Articles of Incorporation I was referring to. I apologize for any confusion that may have created.

I have also received feedback that my treatment was unfair to what I will call gender critical radical feminists (GCRF). All I can say is that this is a tax blog. The only solid source for what PCMW is up to is the church itself, and they gave me what they gave me. What other GCRF folk might think about the church is out of my lane.

Update

[Pussy Church responded](#) to twitter discussion of the article :



Peter Reilly @peterreillycpa · 5 Aug

Replying to @womanwalksaway

You can times I have mentioned radical feminism. PCMW would not give out any further information about what they were up to like why they chose a provocative name. I did not think it appropriate to interview other gender critical women about what they thought it might be



Pussy Church of Modern Witchcraft

@pussy_church

The name is only provocative to men and women who aren't lesbians or witches. Your judgments are not facts. Thanks for the article.

10:12 PM - Aug 5, 2018

4 See Pussy Church of Modern Witchcraft's other Tweets

Follow me on Twitter @peterreillycpa. Non-tax matters check out [We Are The Future Generations](#). Tax stories not quite forbes worthy on Your [Tax Matters Partner](#).

I have been a CPA for over 30 years focusing on taxation. I have extensive experience with partnerships, real estate and high net worth individuals. My ideology can be summarized at least metaphorically by this quote: "I have a total irreverence for anything connect... MORE