CHURCH DEFINITION · FOURTEEN-FACTOR TEST · ASSOCIATIONAL TEST · AMERICAN GUIDANCE · UNITED STATES V. BALLARD · DISABILITY ACCESS · DIGITAL ASSEMBLY · SECTION 7611

The Church the Law Cannot Refuse

Automated ministry, disability access, and the collapse of the church-definition tests

Federal tax law grants churches privileges no other charity enjoys, yet Congress never defined the word church, and the Constitution forbids defining it too closely. The tests built to fill that vacuum cannot tell a sincere new digital faith from an automated fraud, because the factors that would exclude the grifter are the same ones that exclude the housebound, disabled believer. The line the law needs is the one line it is forbidden to draw.

Travis Gilly · Real Safety AI Foundation

Gilly, T. (2026). The Church the Law Cannot Refuse: Automated Ministry, Disability Access, and the Collapse of the Church-Definition Tests. Working draft, July 2026 (v0.1).

Two faithful people left the same pew unable to tell whether their minister was a machine, and no one was obligated to tell them.

The wrong was not that the minister might have been artificial. The wrong was the collapse of disclosure in a setting built on trust.

And it has a larger companion. If a congregation can be ministered to by a machine unknowingly, **what in current law would stop someone from building a ministry around one to collect a church's tax privileges?**

Sources Gilly, The Church the Law Cannot Refuse, sec. I, Introduction.

The locksmith who films himself opening his own door proves the lock is worthless without ever entering a house.

The worked example is not a cartoon cult. It is the author's own foundation and its sincere commitment to caution about the moral status of artificial minds, scored against the tests as a real organization would be.

He states plainly: he could pursue church status, he will not, and the reasons are moral, not legal. **That a sincere body can approach the line, and nothing reliably stops a bad actor from doing the same, is the finding.**

Sources Gilly, sec. I; cf. Bond v. United States, 572 U.S. 844 (2014) (method of the reductio).

The Definitional Vacuum and the Two Tests

Why the state cannot define "church," and the proxies it reached for instead

Gilly, T. (2026). The Church the Law Cannot Refuse. Working draft, July 2026 (v0.1), secs. II–III.

The one question that would sort the sincere from the shell is the one the state may not ask.

Congress uses "church" everywhere and defines it nowhere; the nearest thing is circular by constitutional necessity. *Ballard* holds the truth of a religious doctrine cannot be put to a factfinder, only its sincerity, and sincerity is a thin screen that cannot be failed for being new or strange.

> *"Is this belief real?" is off limits. What remains are proxies, and the rest of the argument is about what those proxies actually measure.*

Sources I.R.C. §7611(h)(1); United States v. Ballard, 322 U.S. 78, 86–87 (1944); Walz v. Tax Comm'n, 397 U.S. 664 (1970); Gilly, sec. II.

THE FOURTEEN-FACTOR TEST

01 Distinct legal existence
02 Recognized creed & worship
03 Distinct ecclesiastical government
04 Code of doctrine & discipline
05 Distinct religious history
06 Membership not shared elsewhere
07 Ordained ministers
08 Ministers after prescribed studies
09 A literature of its own
10 Established places of worship
11 Regular congregations
12 Regular religious services
13 Schools for the young
14 Schools to prepare ministers

THE ASSOCIATIONAL TEST

A body of believers that assembles regularly to worship, reasonably available to the public.

In *Foundation of Human Understanding*, a broadcast ministry failed: listeners who merely receive a message do not interact and associate with one another in worship. **People who merely listen are not a congregation.**

Sources American Guidance Found., Inc. v. United States, 490 F. Supp. 304, 306 (D.D.C. 1980); Found. of Human Understanding v. United States, 614 F.3d 1383, 1390 (Fed. Cir. 2010); Gilly, sec. III.

A Church Built From a Nonprofit

All fourteen factors, walked against a real, sincere, digital organization

It fails on age, buildings, and institutional wealth. It passes on doctrine, literature, structure, and a real congregation.

PASSES CLEARLY

Legal existence (1), membership (6), and its own literature (9), more convincingly than most new churches could.

BUILDABLE

Creed, government, code, regular congregation and services (2, 3, 4, 11, 12), if assembly is genuinely interactive. Ministry (7, 8) buildable but hazardous.

FAILS

History (5) rewards age. Place of worship (10) rewards premises. Schools (13, 14) reward institutional wealth.

> *The test flunks the sincere new digital faith on the criteria that have least to do with being a church, and passes it on the criteria that have most. That denial is the argument, not its refutation.*

Sources American Guidance, 490 F. Supp. at 306; Found. of Human Understanding, 614 F.3d at 1390; Ballard, 322 U.S. at 87; Gilly, sec. IV.

PART III OF IV

The Fork the Doctrine Cannot Escape

Physical presence as a discrimination problem, and the dilemma with no exit

Gilly, T. (2026). The Church the Law Cannot Refuse. Working draft, July 2026 (v0.1), sec. V.

The exclusion of the housebound believer used to be a fact of technology. Now it is a choice.

A rule that conditions religious standing on physical presence cannot be met by the agoraphobic, the acutely anxious, the autistic, or the immunocompromised believer. Interactive remote assembly now carries the very associational function the doctrine says it cares about.

And the controlling case left the door open: it rejected a call-in show only because interaction ran between caller and clergy, **not among congregants**, and did not reach congregant-to-congregant technology. The physical room is a proxy the doctrine mistook for the thing itself.

Sources Found. of Human Understanding, 614 F.3d at 1390; Hosanna-Tabor v. EEOC, 565 U.S. 171 (2012); Aprill & Mayer, 2024 U. Ill. L. Rev. 939; Gilly, sec. V.A.

The same instrument that lets the housebound believer worship lets the fraudster assemble a paying congregation from a laptop.

TIGHTEN THE TESTS

Require in-person established worship and you stop the grifter, and shut out the very congregants a sincere digital faith exists to include.

LOOSEN THE TESTS

Accept interactive remote assembly, right on its own terms, and the automated ministry walks through the same opening.

On every criterion the state may apply, the two look the same. The criterion that would tell them apart is the one Ballard places off limits.

Sources Ballard, 322 U.S. at 86–87; Walz, 397 U.S. 664; Gilly, sec. V.B.

PART IV OF IV

The Barrier That Remains Is Not the Definition

Enforcement scarcity as the only remaining lock, and a lock that protects no one

Gilly, T. (2026). The Church the Law Cannot Refuse. Working draft, July 2026 (v0.1), secs. VI–VII.

The only thing stopping the grift is that almost no one is allowed to look.

§508(c)(1)(A)

Exempt without filing the application every other charity must file.

§6033(a)(3)(A)(i)

No annual information return to file at all.

§7611(a), (c), (f)

No inquiry without high-level written suspicion; two-year limit; five-year bar on re-inquiry.

> *A scheme survives not because it passes the test but because the test is rarely administered, and the fraud is caught, if ever, only after the money has moved. It protects the congregation only by accident, and only after the loss.*

Sources I.R.C. §§508(c)(1)(A), 6033(a)(3)(A)(i), 7611(a), (c)(1)(A), (f)(1); I.R.S. Priv. Ltr. Rul. 201921014; Gilly, sec. VI.

The tests were built to keep religion free and to keep tax fraud out, and they can no longer do both. A definition the Constitution keeps the state from tightening around belief has been left to tighten around buildings, age, and institutional heft, the features a machine can rent and a fraud can fake, and that a housebound believer cannot supply.

The line the doctrine needs is the one line it is forbidden to draw. The church the law cannot refuse is the mirror the swindler holds up to a test that was already broken.

Sources Gilly, The Church the Law Cannot Refuse, sec. VII, Conclusion.

Table of Authorities

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