

# MIQDASH BETHEL COVENANT INSTITUTION

508(c)(1)(a) Free Church • Sole Tanakh Authority

A Study for Judaism • Christianity • Islam

## DOCUMENT 169

# IS MIQDASH BETHEL A RELIGION?

## A Covenant Deep Dive into What Miqdash Bethel Covenant Institution Is, and What It Is Not

*Defining the Covenant Witness Against the Sociological and Legal Categories of “Religion” — A Self-Examination at the Plumb Line of the Written Tanakh*

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## REACHING JUDAISM, CHRISTIANITY, AND ISLAM

✧ JUDAISM	† CHRISTIANITY	☉ ISLAM
Miqdash Bethel introduces no new Torah, no new mitzvot, no new Messiah-claim, and no replacement for the covenant Yahweh made with Yisra'el (Israel). It speaks to Judaism from outside Judaism, on Judaism's own founding text.	Miqdash Bethel is not a denomination, not a new church planting movement, and not a competing gospel. It tests Christian doctrine and practice against the Tanakh the Church itself claims as Scripture's foundation.	Miqdash Bethel makes no claim to prophethood, no claim to a new revelation superseding the Qur'an, and seeks no converts to a new faith. It examines shared ground — the written record both traditions affirm as prior revelation.

## DOCTRINAL AUTHORITY — STANDING RULE OF MIQDASH BETHEL COVENANT INSTITUTION

The sole binding authority of Miqdash Bethel Covenant Institution is the *Tanakh* — the written covenant of **Yahweh**. No Talmudic tractate, Church council decree, papal encyclical, hadith collection, or extra-biblical tradition carries doctrinal weight equal to or greater than the written Torah. Where any tradition conflicts with the written covenant, the written covenant governs without exception. The Talmud, New Testament, and Qur'an are cited as historical reference and theological comparison only. The **Devarim (Deuteronomy) 19:15** two-or-three-witness evidentiary standard governs all textual claims in this document.

## HOW TO READ THIS DOCUMENT

This document applies the sole authority of the written **Tanakh**. **Yahweh** (יהוה) and **Elohim** (אֱלֹהִים) appear in bold throughout. Hebrew book names are given with English in parentheses. Hebrew transliterations appear in **bold italic** with English meaning in parentheses at every occurrence. Scripture references are bold. Three audiences are addressed simultaneously: Judaism, Christianity, and Islam. Rabbinic commentary, New Testament texts, and the Qur'an are cited as historical and comparative reference — not as binding authority. The Written Tanakh governs all conclusions. This particular document is reflexive rather than exegetical in its primary purpose: it examines Miqdash Bethel Covenant Institution itself, using the Tanakh as the measuring standard by which the institution's own claims, structure, and conduct are tested — the same standard applied to every other subject in this library. This document additionally tests Miqdash Bethel against the civil-law definition of "religious organization" used by Texas and federal tax authorities; that material is sourced from statute, regulation, and IRS guidance rather than the Tanakh, and is clearly marked as such in Section V.

## TANAKH BOOKS CITED IN THIS DOCUMENT

DIVISION	BOOKS CITED	PURPOSE IN THIS STUDY
Torah	Bereishit (Genesis), Shemot (Exodus), Devarim (Deuteronomy)	Covenant precedent — Yahweh's pattern of speaking into existing nations without founding a new people
Nevi'im (Prophets)	Yeshayahu (Isaiah), Yirmeyahu (Jeremiah), Yechezkel (Ezekiel), Malachi	Prophetic precedent — the reforming voice that stands inside the covenant community, not outside founding a rival one
Ketuvim (Writings)	Tehillim (Psalms), Mishlei (Proverbs), Daniel	Wisdom and witness literature — discernment between true and false claims to authority

## I. THE QUESTION ITSELF — WHY "IS THIS A RELIGION?" IS THE RIGHT QUESTION TO ASK

### I-A. THE QUESTION DESERVES A DIRECT ANSWER, NOT A DEFENSIVE ONE

When people encounter Miqdash Bethel Covenant Institution — a 508(c)(1)(a) Free Church founded by one Elder, addressing Judaism, Christianity, and Islam simultaneously from a single written authority, producing its own library of numbered covenant documents — the natural question is fair and should be asked plainly: **Is this a new religion? Is this a cult? Is this a denomination claiming to replace the others?** A covenant institution that cannot answer this question clearly

about itself has no standing to examine anyone else's doctrine. This document answers it directly, using the same evidentiary standard — **Devarim (Deuteronomy) 19:15**, two or three witnesses — applied to every other subject in the covenant library.

## I-B. DEFINING THE CATEGORY: WHAT SOCIOLOGY AND COMPARATIVE RELIGION MEAN BY "A RELIGION"

Before the question can be answered honestly, the category itself must be defined. Across comparative religion and sociology of religion, "a religion" in the sense of a new or distinct faith tradition is generally marked by a recognizable cluster of features: **(1) a claimed new revelation** that supersedes or completes prior scripture; **(2) a founder who is venerated**, claims unique spiritual authority, or is positioned between the adherent and the divine; **(3) an exclusive salvation claim** — membership in the new group becomes the necessary condition of standing before God; **(4) a closed, self-referential canon** that adherents are required to accept on the authority of the group itself rather than an independent, pre-existing text; **(5) demands of exclusive identity and separation** from one's prior religious community, often including new rites of initiation, new holy days, or new dietary and behavioral law that supersedes the old; and **(6) institutional self-perpetuation** — a structure built to grow membership, collect resources, and outlive scrutiny of its founder's original claims. These six marks are not Miqdash Bethel's invention; they are the working definition used broadly across religious studies to distinguish a new religious movement from a reform movement, a renewal movement, or a scholarly/critical voice operating inside an existing tradition.

## II. TESTING MIQDASH BETHEL AGAINST EACH MARK OF "A RELIGION"

### II-A. NO NEW REVELATION

Miqdash Bethel claims no new revelation. Every numbered document in the covenant library — now exceeding 169 — is built exclusively on the *Tanakh*, a text that predates the institution by roughly three thousand years and belongs first and foremost to Judaism, not to Miqdash Bethel. The **DOCTRINAL AUTHORITY** paragraph affixed to every document in this library states plainly that the sole binding authority is the written covenant of **Yahweh** — not Kepha Arcemont's commentary, not a vision, not a new text. Where this document or any other in the library is wrong, it is wrong against the Tanakh's own words, which remain fully available, fully checkable, and entirely outside Miqdash Bethel's control. This is the precise opposite of a claimed new revelation.

### II-B. NO VENERATION OF A FOUNDER

The title held within Miqdash Bethel is **Elder**, not prophet, not apostle, not messiah, not mediator. The **Doctrinal Authority** standing rule binding every document in this library subordinates the Elder's own conclusions to the written text — meaning Kepha Arcemont's role is explicitly structured as a teacher and researcher under the authority of the Tanakh, not a source of authority himself. **Mishlei (Proverbs) 30:5–6** sets the appropriate posture toward any human teacher who handles the divine word: **"Every word of Elohim is tried; He is a shield to those who take refuge in Him.**

**Do not add to His words, lest He rebuke you, and you be found a liar."** Miqdash Bethel's own structure — an Elder under the text, not above it, subject to correction by the same standard he applies to others — is built to avoid exactly the failure mode this verse warns against.

## II-C. NO EXCLUSIVE SALVATION CLAIM

Miqdash Bethel does not teach that membership in any group — itself included — is the necessary condition of standing before **Yahweh**. It addresses Judaism, Christianity, and Islam **as they already exist**, examining each tradition's own claims against the Tanakh each tradition already affirms as authoritative or formative. It does not ask a Jewish reader to stop being Jewish, a Christian reader to stop being Christian, or a Muslim reader to abandon Islam in order to join Miqdash Bethel. It asks each reader to test their own tradition's claims and practices against the written covenant. A genuine new religion requires conversion into itself as the path to standing with God. Miqdash Bethel requires only that the reader test what they already hold against a text most of the three traditions already, in some form, affirm.

## II-D. NO CLOSED, SELF-REFERENTIAL CANON

Every claim across the covenant library is required to meet the **Devarim (Deuteronomy) 19:15** two-or-three-witness standard, drawn from a text Miqdash Bethel did not write and cannot alter. The library's own authority is checkable by any reader with a Tanakh and a lexicon — BDB, HALOT, or Gesenius for the Hebrew; Sefaria, the Jewish Publication Society translation, or any standard scholarly edition for the text itself. A closed, self-referential canon would require readers to accept Miqdash Bethel's documents themselves as the standard of proof. Miqdash Bethel's standing rule does the opposite: it requires every document to be falsifiable against an independent, external, ancient text that the institution does not own or control.

## II-E. NO DEMAND OF SEPARATION OR NEW LAW

Miqdash Bethel issues no new holy days, no new dietary code, no new initiation rite, and no command that adherents separate from their existing religious community, family, or congregation. **Yechezkel (Ezekiel) 34:11** records **Yahweh's** own promise regarding scattered sheep: **"For thus says Yahweh Elohim: Behold, I, I Myself will search for My sheep and seek them out."** The covenant pattern in the Prophets is consistently **Yahweh** reclaiming and reforming an existing covenant people — not a prophet founding a rival camp and demanding the sheep relocate to it. Miqdash Bethel's correspondence and document library are addressed to people already inside Judaism, Christianity, and Islam, calling each tradition back to its own foundational text — not calling anyone out of their tradition into a new one.

## II-F. NO STRUCTURE BUILT FOR SELF-PERPETUATION

Miqdash Bethel is organized as a 508(c)(1)(a) Free Church — a legal structure under U.S. law that operates without the IRS 501(c)(3) application, reporting, and control apparatus that many religious organizations use to formalize indefinite institutional growth. It has no membership rolls to grow, no tithe-collection infrastructure directed at sustaining a clergy class, and no multi-site expansion model. **Malachi 3:8–10**, the Tanakh's own teaching on the tithe, is addressed in this library (see Doc 162, *The*

*Religion Business on Trial*) as a critique of institutional tithing practiced elsewhere — a critique Miqdash Bethel could not credibly make if its own structure depended on the same extraction.

### III. WHAT MIQDASH BETHEL ACTUALLY IS — A POSITIVE DEFINITION

#### III-A. A COVENANT INSTITUTION, NOT A RELIGION

Having tested the negative case — what Miqdash Bethel is **not** — a positive definition is owed. Miqdash Bethel Covenant Institution is best understood as a **covenant research and teaching ministry** operating under sole Tanakh authority, producing a library of textual studies ("Covenant Deep Dives"), responses to public religious and geopolitical claims, and direct correspondence to public figures and institutions, all measured against a single ancient text that predates and outlives the institution itself. Its closest precedents are not new religious movements but **reform and renewal voices that work from inside an existing canon** — the kind of role filled historically by reforming prophets who never founded a separate people, but called the existing one back to a covenant it already held.

#### III-B. THE THREE-RELIGION ADDRESS IS A METHODOLOGY, NOT A MERGER

A frequent point of confusion is the phrase "reaching Judaism, Christianity, and Islam" appearing on every document. This does not mean Miqdash Bethel teaches that the three are one religion, nor that it is building a syncretistic fourth tradition out of common elements. It means each document is written to be **legible and relevant to readers within all three traditions simultaneously**, because the Tanakh itself is foundational, formative, or referential to all three in different ways: it is Judaism's own Scripture; it is the Christian Old Testament; and substantial portions of its narrative and figures (Ibrahim/Avraham, Musa/Moshe, the prophets) are affirmed within the Qur'an's own account of prior revelation. Addressing three audiences from one text is a **methodology of reach**, not a claim that the three traditions are doctrinally identical or that Miqdash Bethel has merged them.

#### III-C. THE NAME ITSELF

The institution's name reflects this structure directly. *Miqdash* (מִקְדָּשׁ) — **H4720**, from the root *qadash* (קָדַשׁ, to be set apart, consecrated) — is the Hebrew word for sanctuary or holy place, used in the Tanakh for the Tabernacle and Temple precincts. *Bethel* (בֵּית-אֱלֹהִים) — "house of God" — is the place name from **Bereishit (Genesis) 28:19**, where Ya'akov (Jacob) renamed Luz after his encounter with **Yahweh**, declaring it a place of divine meeting rather than founding a new deity or a new people there. The name itself signals a **place set apart for meeting with the God already revealed in the existing text** — not a new god, not a new people, and not a new scripture.

### IV. THREE-RELIGION AUDIT — HOW EACH TRADITION'S OWN CATEGORIES APPLY

ELEMENT	JUDAISM	CHRISTIANITY	ISLAM
Closest Internal Category	A <i>darshan</i> or maggid-style teaching voice — expounding existing text, not issuing new halakhah or claiming prophetic office.	Closest to a parachurch teaching/apologetics ministry — operating outside denominational structure, making no claim to be a church plant or new gospel.	Closest to a da'wah-adjacent comparative-text ministry — inviting examination of shared textual ground, without claiming nubuwwah (نُبُوَّة, prophethood) or a new revelation superseding the Qur'an.
What Would Disqualify This Reading	A claim to override the Written Torah, issue new mitzvot, or claim prophetic/messianic office. None of these are present in Miqdash Bethel's standing rules or document library.	A claim to found a new church, issue a new gospel, or position the Elder as mediator between the believer and God. The Doctrinal Authority rule explicitly forecloses this.	A claim to supersede the Qur'an, to nubuwwah, or to a new revealed law. None appear anywhere in the covenant library.
What Remains Genuinely Distinctive	Addressing Christianity and Islam from the Tanakh simultaneously, in the same document, is unusual — most teaching voices stay inside one tradition's internal discourse.	Treating the Tanakh, not the New Testament, as the sole binding authority — testing Christian doctrine against the very text Christianity calls its Old Testament foundation.	Engaging the Tanakh directly and in detail as comparative ground, in a register more textually granular than most general interfaith outreach.

## V. THE LEGAL DEFINITION — WHY THIS DOCUMENT ALSO ANSWERS TO CONSTITUTIONAL AND STATUTORY LAW

### V-A. WHY A COVENANT DOCUMENT ADDRESSES CIVIL LAW AT ALL

This study has so far tested Miqdash Bethel against the working definition of "a religion" used in comparative religion and sociology. That definition matters for honest self-examination, but it carries no legal weight. In the United States, the question "is this a religion?" is also a live legal question, and several states have written statutory tests that an organization must satisfy to be treated as a religious body for tax and regulatory purposes. Texas is among the most specific. Because Miqdash Bethel's covenant framework and historical roots run through Texas (the House of Yahweh of Odessa corporation, the Taylor County and Abilene record, and ongoing 508(c)(1)(a) Free Church status

under federal law), and because other states may look to similar tests, this section answers the legal question directly, using the same two-or-three-witness standard applied throughout this library — except here the witnesses are statutes, regulations, and case law rather than Tanakh passages.

## **V-B. TEXAS TAX CODE §11.20(C) — THE FOUR-PART STATE TEST**

Texas does not leave "religious organization" undefined. **Texas Tax Code §11.20(c)** sets out four conditions an organization must meet to qualify as a religious organization for state property-tax exemption purposes: **(1)** it must be organized and operated primarily to engage in religious worship or to promote the spiritual development or well-being of individuals; **(2)** it must operate without accruing distributable profits or private gain — no individual may receive compensation beyond a reasonable allowance for services rendered; **(3)** it must use its assets to perform its own religious functions or those of another religious organization; and **(4)** its governing documents must direct that, upon dissolution, its assets transfer to the state, the federal government, or another qualifying charitable, educational, or religious organization. The Texas Administrative Code adds a companion definition for a "church or religious society": a regularly organized group of people associating for the sole purpose of religious worship, education, and fellowship — explicitly excluding organizations for which religion is merely an incidental purpose, such as evangelistic groups, Bible study groups, or prayer groups that exist primarily for some other end.

## **V-C. THE FEDERAL BACKDROP — IRC §508(C)(1)(A) AND THE IRS FOURTEEN-POINT TEST**

Miqdash Bethel's federal standing rests on **26 U.S.C. §508(c)(1)(A)**, which exempts churches, their integrated auxiliaries, and conventions or associations of churches from the requirement to apply for recognition of tax-exempt status — the exemption exists automatically by virtue of being a church, rather than by IRS approval. The Internal Revenue Code does not itself define "church." In its place, the IRS has developed a set of fourteen characteristics, drawn from agency guidance and court decisions, that it weighs in combination: distinct legal existence; a recognized creed and form of worship; a definite ecclesiastical government; a formal code of doctrine and discipline; a distinct religious history; a membership not associated with any other church or denomination; an organization of ordained ministers, selected after prescribed study; a literature of its own; established places of worship; regular congregations; regular religious services; religious instruction for the young; and schools for training its ministers. No fixed number of these traits is required, and the IRS does not evaluate the truth or content of an organization's beliefs — only whether the beliefs are sincerely held and the practices lawful. Courts have layered onto this an associational test, holding at minimum that a church must include a body of believers who assemble regularly for worship, and that an organization whose associational activity is merely incidental to some larger publishing, broadcasting, or educational enterprise may fail to qualify as a church even while still qualifying as a religious organization more broadly.

## **V-D. WHY THE LEGAL TESTS CANNOT DEFINE BELIEF — THE CONSTITUTIONAL LIMIT**

Both the Texas statute and the federal fourteen-point test share a structural feature worth naming plainly: none of them ask whether an organization's doctrine is correct, ancient, popular, or theologically sound. They ask only about **organizational form** — regular assembly, non-private financial structure, governance, dissolution clauses, and similar external facts. This is not an accident of drafting. The **First Amendment's** Establishment and Free Exercise Clauses forbid government from evaluating the truth or merit of religious belief, and legal commentators and courts have repeatedly flagged the fourteen-point test itself as constitutionally vulnerable on exactly this ground — a numerical or checklist approach to defining "church" risks favoring familiar, already-established traditions over newer or smaller ones, which is the opposite of what the Free Exercise Clause protects. A civil definition of religion, properly applied, is therefore a test of **structure and sincerity**, not a test of **truth**. This is the same distinction this document has drawn throughout: the sociological marks in Section I-B test whether an organization functions like a new faith tradition; the legal tests in this section test whether it is organized like one under civil law. Neither test, sociological or legal, is competent to rule on whether Miqdash Bethel's claims about the Tanakh are correct — only the Tanakh itself, examined directly, can do that.

## V-E. TESTING MIQDASH BETHEL AGAINST THE CIVIL TESTS

Set against **Texas Tax Code §11.20(c)**: Miqdash Bethel is organized to promote spiritual development and study of the written covenant, satisfying the first element in its "spiritual development or well-being" branch rather than its "regular worship service" branch, since Miqdash Bethel's primary activity is textual research, teaching, and correspondence rather than a congregational worship service. It operates without distributable profit or private gain to its Elder beyond reasonable compensation. Its assets are used for its stated religious-educational function. Its governing documents follow the standard dissolution-clause requirement directing assets to a qualifying successor organization. Set against the federal **fourteen-point test**: Miqdash Bethel has a distinct legal existence, a recognized body of doctrine (the standing rules and Doctrinal Authority paragraph that govern this library), a distinct history reaching back to its 2012 founding, and a literature of its own exceeding 169 numbered documents. It does not claim an ordained clerical hierarchy, a membership roll, established congregational worship services, or Sunday schools — traits more characteristic of a congregational church than a research and teaching ministry. This is the honest answer the two-or-three-witness standard requires: Miqdash Bethel satisfies the **religious organization** branch of both the Texas and federal tests more fully than the **church/congregation** branch — a distinction the law itself draws, and one this document does not obscure for the sake of a cleaner claim.

## V-F. WHY THIS SECTION USES LEGAL TERMINOLOGY AT ALL

Some readers will ask why a covenant document concerned with the Tanakh spends space on Texas tax statutes. The answer is practical and important: when a state actor, a critic, or a skeptical reader asks "is Miqdash Bethel really a religion," they are sometimes asking the sociological question addressed in Sections I through IV, but they are sometimes asking a narrower legal question — does this organization meet the test a particular state or the federal government has written down. Texas in particular has built a detailed statutory definition precisely because the question "what counts as a religion" has real consequences for taxation, zoning, and regulation, and a vague or purely self-asserted claim to religious status will not survive contact with a state comptroller's office or a court. Miqdash

Bethel answers the legal question on its own terms, in its own language, rather than waiting for an outside body to define it — for the same reason this entire document exists: a covenant institution that cannot define itself clearly has no standing to define anything else.

## VI. THE HONEST CAVEAT — WHAT THIS DOCUMENT DOES NOT CLAIM

This document does not claim that critics are unreasonable for asking the question, nor does it claim that institutional self-assessment is the same thing as outside verification. **Yirmeyahu (Jeremiah) 17:9** warns: **"The heart is deceitful above all things, and desperately sick; who can understand it?"** This caution applies to every institution, including this one. Miqdash Bethel's protection against self-deception is structural, not personal: every claim is required to be checked against a fixed, ancient, external text using a published evidentiary standard (**Devarim [Deuteronomy] 19:15**), and the standing rules governing the document library are written down, dated, and available for outside examination — not asserted privately on the Elder's authority alone. A reader who suspects bias is invited to apply the same test this document applies to everyone else: check the citations against the Tanakh directly, in a translation and lexicon Miqdash Bethel did not produce, and check the legal claims in Section V directly against the cited statutes and IRS guidance.

## VII. SEVEN COVENANT DECLARATIONS ON THE IDENTITY OF MIQDASH BETHEL

\#	COVENANT DECLARATION	BASIS
I	Miqdash Bethel claims no new revelation. The sole binding authority is the Written Tanakh, a text the institution did not write, does not own, and cannot alter.	Doctrinal Authority — Standing Rule
II	The Elder is a teacher under the text's authority, not a source of authority. No prophetic, apostolic, or messianic office is claimed.	Mishlei (Proverbs) 30:5–6
III	No exclusive salvation claim is made. Readers within Judaism, Christianity, and Islam are addressed as they already are, not called to convert into a new group.	Yechezkel (Ezekiel) 34:11
IV	Every claim is required to meet a two-or-three-witness evidentiary standard against an external, independently verifiable ancient text — or, where the question is legal rather than textual, against statute and case law.	Devarim (Deuteronomy) 19:15
V	No new holy days, dietary law, initiation rite, or command of separation from one's existing community is issued.	Pattern of the Prophets — reform, not rival founding

<b>VI</b>	The institution's legal and financial structure (508(c)(1)(a) Free Church) satisfies the religious-organization branch of Texas and federal law and is not built for membership growth or tithe-dependent self-perpetuation.	Malachi 3:8–10 (cf. Doc 162); Texas Tax Code §11.20(c); 26 U.S.C. §508(c)(1)(A)
<b>VII</b>	Self-deception remains a genuine risk for any institution, including this one. The safeguard is structural — an external, fixed, ancient text, and externally verifiable civil law — not personal assurance.	Yirmeyahu (Jeremiah) 17:9

## VIII. THE COVENANT RESPONSE — A DIRECT ANSWER TO THE QUESTION

Is Miqdash Bethel a religion, in the sense of a new or distinct faith tradition standing alongside Judaism, Christianity, and Islam? **No.** It claims no new revelation, venerates no founder, makes no exclusive salvation claim, operates no closed canon, demands no separation from one's existing tradition, and is not structured for institutional self-perpetuation. Is Miqdash Bethel a religious organization in the sense civil law uses the term? **Yes** — under both the Texas Tax Code's four-part test and the federal fourteen-point standard, Miqdash Bethel functions as a religious organization devoted to spiritual development and study, even where it does not present as a congregational church. It is, taken together, a covenant research and teaching ministry — a single Elder's library of textual studies, correspondence, and responses — built entirely on a pre-existing, three-thousand-year-old text that belongs first to Judaism and is foundational or referential to Christianity and Islam as well, organized in a form that civil law recognizes as religious without civil law ever needing to rule on whether its conclusions are correct. Its purpose is not to gather a new people but to hold up the same plumb line — **Devarim (Deuteronomy) 19:15**, two or three witnesses — against claims made inside all three traditions, including its own. A reader who walks away from Miqdash Bethel's documents more familiar with the Tanakh, more equipped to test claims made by their own tradition's leaders, and no closer to converting into anything new, has correctly understood what this institution is.

### SCRIPTURE INDEX

REFERENCE	SUBJECT	SECTION
Bereishit (Genesis) 28:19	Bethel — Ya'akov names the place of meeting, not a new deity	III.C
Devarim (Deuteronomy) 19:15	Two-or-three-witness standard governing every claim in this document and library	I.A / II.D / VII / VIII
Malachi 3:8–10	The tithe — institutional self-perpetuation tested and contrasted	II.F

Mishlei (Proverbs) 30:5–6	Every word of Elohim is tried — do not add to His words	II.B
Yirmeyahu (Jeremiah) 17:9	The heart is deceitful — caution against institutional self-deception	VI
Yechezkel (Ezekiel) 34:11	Yahweh Himself seeks the scattered sheep — reform pattern, not rival founding	II.E / VII

## CIVIL LAW INDEX

CITATION	SUBJECT	SECTION
Texas Tax Code §11.20(c)	Four-part statutory test for "religious organization" status under Texas law	V.B / V.E
34 Tex. Admin. Code §3.82	Definition of "church or religious society" — regular assembly, sole religious purpose	V.B
26 U.S.C. §508(c)(1)(A)	Automatic federal tax exemption for churches, without IRS application requirement	V.C
IRS Fourteen-Point Test (Pub. 1828)	Characteristics the IRS weighs in combination to identify a "church"	V.C / V.E
U.S. Const. amend. I	Establishment and Free Exercise Clauses — the constitutional limit on government evaluation of religious truth or merit	V.D

*"Every word of Elohim is tried; He is a shield to those who take refuge in Him.*

*Do not add to His words, lest He rebuke you, and you be found a liar."*

**MISHLEI (PROVERBS) 30:5–6 — THE WRITTEN COVENANT OF YAHWEH**

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