



# NEWS from U.S. Senator Bob Dole

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FOR RELEASE: SATURDAY A.M. 5 CONTACT: Janet Anderson  
JANUARY 29, 1977 Claude Alexander

## DOLE ASKS HEARINGS ON UNIFICATION CHURCH

WASHINGTON, D.C.---Senator Bob Dole asked Friday for hearings to consider whether activities of the Unification Church may violate laws governing its tax exempt status.

"Without infringing upon the religious beliefs of the Unification Church, there have been enough questions raised in the media, in Congressional hearings, and by private individuals about the activities of the organization to warrant looking into the possibility of tax law violations," Dole said. "Some of these questions were pointed up in an informal meeting I sponsored last year, and additional supportive information has become available since then."

In making the request for hearings, Dole cited reports about the possibility of tax exempt Unification Church participation in political campaigns, efforts to influence legislation, and use of tax exempt funds in profit making enterprises. Dole said hearings could be held without infringing upon the religious freedom of the group.

Dole's request was made in a letter to Senator Floyd Haskell (D-Colo), Chairman of the Senate Subcommittee on Administration of the Internal Revenue Code. Dole is the senior Republican on the Subcommittee.

The entire text of Dole's letter to Haskell follows:

Dear Senator Haskell:

Recent Reports indicate that the Holy Spirit Association for the Unification of World Christianity, commonly known as the Unification Church, has been involved in activities which may violate laws governing tax-exempt organizations. As the ranking minority member of the Subcommittee on Administration of the Internal Revenue Code, I believe we should hold hearings on the matter.

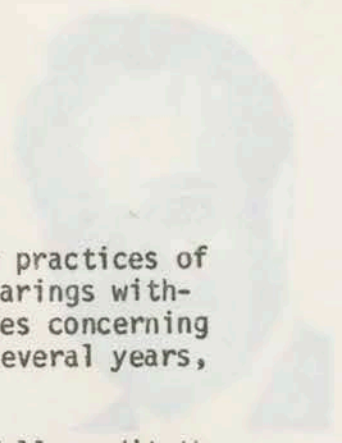
As you know, Section 501(c)(3) of the Internal Revenue Code states that no tax-exempt organization may "participate in, or intervene in (including the publishing or distributing of statements), any political campaign on behalf of any candidate for public office." Sworn testimony has been presented before the Subcommittee on International Organizations that the Freedom Leadership Foundation, which is apparently operated by tax-exempt funds and people from the Unification Church, has actively participated in at least two Congressional races.

Tax exempt organizations are barred in any substantial degree from "carrying on propoganda, or otherwise attempting, to influence legislation." The Unification Church has allegedly worked on behalf of, and at the direction of, the Korean government in order to create a legislative and political climate favorable to it. According to several sources, the Unification Church has actively sought to gain political influence in Congress. These alleged activities have caused many people to question whether the Unification Church is "organizaed and operated exclusively for religious ... purposes," as required for tax-exempt status, or whether it is organized for political purposes.

The Internal Revenue Code also states that a tax-exempt organization must be a group where "no part of the net earnings of which inures to the benefit of any private shareholder or individual." Questions have been raised about the possible transfer of tax-exempt funds to profit-oriented organizations which are not tax-free. There have also been allegations that Rev. Sun Myung Moon, the leader of the Unification Church, receives an unusually large compensation.

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These questions are totally separate from any religious beliefs or practices of the Unification Church, so the Subcommittee could properly hold hearings without infringing upon the religious freedom of the group. Many issues concerning the tax-exempt status of the Unification Church have existed for several years, and clarification has not been provided by the I.R.S.

There is some question as to the ability of the I.R.S. to meaningfully audit the Unification Church. Reportedly in 1974, the Unification Church voluntarily filed a tax return stating total assets and net worth equal to \$500.64 and no income. When the Unification Church apparently owns millions of dollars worth of property, a \$500 net worth and no income seems highly improbable.

In view of the widespread concern, I believe the Subcommittee should clear up these questions. If the allegations are false, the Unification Church should not be burdened with them. If the allegations are true, we should not be subsidizing the activities of the group by allowing a tax-exempt status. I urge that hearings be scheduled at the earliest possible date.

Sincerely,  
BOB DOLE

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