This has now become a most serious controversial issue. The Roman Catholic Church is fully approved. The larger Protestant bodies connected with the National Council of the Churches of Christ in the U.S.A. are fully approved, but many smaller independent, Bible-believing, separated fundamental groups, are having difficulties and some are being denied approval. They are harassed, investigated, left in a state of suspense and uncertainty, and even *required to pay taxes on their receipts as churches* until the Government finally grants them approval — if granted. Hundreds of churches have become involved.

The effect of this had been to develop a double standard of operation — one for the churches of the Roman Catholic system and the larger Protestant bodies, and one for the fundamental, independent, and separated churches. The effect of this has been to encourage people to stay in the bigger churches and not to leave them, and so not have income tax troubles as they would if they belonged to a new or a separated church. The effect of this has been to help build the ecumenical movement, which is seeking to bring about a union between the Roman Catholic Church and all of the Protestant and Greek Orthodox churches.

2. The Federal Government dictates to churches concerning their incorporation and charters

One of the most serious aspects of the denial of religious liberty through the Federal Income Tax authorities lies in the demands made of hundreds of churches that they amend their charters, naming the agency or body to which their property would revert in case they some day should cease to exist. The freedom of choice of a congregation in disposing of its property at the time of its dissolution, if such ever took place, is denied. Moreover, the institution of reversion, by the time such a church became defunct, could easily be very modernistic and no project to which a Christian would want to give his funds. This interference in the private affairs of a local congregation is designed to tie up these church bodies in accordance with the desire of the State.

Bible conferences and agencies that have been in existence for years have had their income tax deductions denied them until they amended their charters. Internal Revenue Service sends "spies" to Bible conferences!

The Fivepointville Bible Conference, Denver, Pa., heard from the Washington headquarters of the income tax August 21, 1963, as follows: "We have received your letter of August 12, 1963, relative to the amendment to your articles of incorporation in connection with your application for exemption from Federal income tax. As soon as the amendment has been approved by the proper State authority you are requested to furnish this office with two copies thereof conformed to show filing with and approval by such authority."

3. The Government does not have a definition of a church

One of the most amazing revelations in the conflict which has developed between the fundamental churches and the income tax authorities in Washington is that the Government does not have a definition as to what constitutes a church. The matter is entirely subjective and is left to the discretion of the "czar" as to whether or not he would recognize a group as a church. For example, a small group of individuals, having withdrawn from the First Methodist Church, meeting in a fire hall, or a handful of two or three families who can no longer go to the apostate United Presbyterian Church in the U.S.A., but instead worship together in a store front or the living room of some member, are not covered by any definition which the Government possesses. Jesus Christ's definition of a church is not accepted.

The income tax authorities have much leeway in this field and have used it to harass, intimidate, afflict, persecute, and even destroy such independent groups. It is difficult to start a new church today because of this!

4. The Government implements the Reuther Memorandum against the fundamentalists

On December 19, 1961, the Reuther Brothers filed a memorandum with the Attorney General calling upon the Government to use the Internal Revenue Service as an instrument to cut down the funds and to keep funds from going into what was called the "right wing," and this included the fundamentalist churches, clearly identified in the book, *The Far Right*, which revealed to the public the Reuther Memorandum and directly associated the two.

5. The Government has established an inquisition which it applies to these new churches

The Voice in the Wilderness, Inc., Frederick, Okla., is a small independent missionary agency, providing funds for some eight missionaries and small mission activities. The story of the difficulties and harassment of this group is merely typical.

The Rev. J. Royce Thomason wrote to Dr. McIntire, November 1, 1963:

"For the past 10 or 12 years I have been giving five to six months of my time each year to medical and evangelical missions in some foreign land and the rest of my time was spent in the U. S. holding meetings and raising funds and interest in missions.

"My friends have rallied to my efforts and have helped me through the years and in 1960 I formed an incorporation in Oklahoma and received the State's approval immediately. Then a year or so later, after the proper waiting period, we applied to the Federal Government for exemption.

"Several months passed and they wrote back wanting more information; so myself and some of the officers listed at the top of this letter [an M.D., a lawyer, a clergyman, and other laymen] sent them the information they wanted. Months passed and nothing was heard from them. I went to Oklahoma City to see the Federal income tax people and they said they had no word either. They advised me to fill out a form for income tax and said I would have to pay taxes until my exemption was approved by the Washington headquarters.

"They told me what forms to fill out, and when I arrived home none were to be found in the town, as we are small. I wrote them for forms and after two months none had been sent. I went again to Oklahoma City and was given the forms and when I went to have them filled out by the help of another Federal man, he told me they were not the proper ones, so he gave me what he said were the right ones. I filled them out and sent them in, and after weeks, they came back, a note attached saying these were wrong, and they inclosed a regular incorporation form such as big chain stores use.

"Here it is November, and we are still trying to get the income of 1962 reported. They tell me now that, according to the law, I will have to pay around $525 income tax and that when, and if, the exemption is approved, this money will be refunded. . . . I am getting weary and my friends are getting tired of not being able to claim exemption on their donations."

So such works suffer, as the authorities have designed!

6. Government demands are preposterous

Here is a direct quotation from the Federal income tax "Czar" in Washington.

After informing The Voice in the Wilderness, Inc., that the organization failed to "meet the organizational test" for income tax exemption, answers to the following questions were demanded within thirty days "over the signature of one of your principal officers":

"1. A more detailed explanation as to the manner in which your foreign missionary activities are conducted. This explanation should show, among other things, whether the individuals engaged in foreign missionary work and the foreign missions who (which) receive financial and other support from your organization are under your direct supervision and control or whether they are under the direct supervision and control of other organizations (domestic or foreign). If such individuals and missions are under your direct supervision and control, the nature and extent of the supervision and control exercised by your organization should be explained in *detail*. If any of such individuals or missions are under the direct supervision and control of other organizations (domestic or foreign), the complete names and addresses of the other organizations should be furnished, and the nature and extent of the supervision and control exercised by such other organizations should be explained in detail.

"2. An explanation as to whether you have solicited or contemplate soliciting contributions for designated foreign organizations; and whether any of the contributions previously made to you were earmarked by the donors for distribution to designated foreign organizations.

"3. An explanation as to whether distributions of your funds were made to other organizations (domestic or foreign) during the period from August 8, 1960, through December 31, 1962, for religious, educational, or charitable purposes. If so, the complete names and addresses of such organizations should be furnished for our files.

"4. An explanation as to whether you have sold or propose to sell any religious or educational literature. Sample copies of the literature (including a copy of your Monthly Paper) published by your organization should be furnished for our files.

"5. A classified statement of your receipts and expenditures for the year ended December 31, 1962, showing all sources from which receipts were obtained and the total amount received from each source, and all purposes for which expenditures were made and the total amount expended for each purpose.

"6. A complete statement of your assets and liabilities as of December 31, 1962.

"7. A statement as to whether you would be willing to amend your Articles of Incorporation to unquestionably meet the organizational test set forth in section 1.501 (c) (3)-1 of the Income Tax Regulations, if the information furnished concerning the operation of your organization justifies such action."

This is Government inquisition and direction of religious activity in the U.S.A. under the guise of collecting income tax. The little missionary agency was denied exemption. The Roman Catholic churches or missions or agencies are not required to answer such.

One of the irritating aspects of the investigation is that the Internal Revenue Service sends Roman