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THE WHITE HOUSE

WASHINGTON

November 7, 1983

Dear Madames Sargent and Thomas,

On behalf of Faith Whittlesey, thank you for your letter of June 13th and the enclosed sermon. I am sorry for the late response.

The sermon was very interesting, indeed. President Reagan shares your desire for a world at peace. He is ever mindful that the paramount responsibility of a president is to ensure the security of the United States.

President Reagan has taken the lead in working for nuclear arms reductions. I hope you will support his efforts to bring about a safer world.

Thank you again for writing.

Cordially,



Morton C. Blackwell
Special Assistant to the
President for Public Liaison

Ms. Anne I. Sargent
Ms. Mary E. Thomas
248 Pine Street
Centerville, Mass. 02632

MCB:mmk

WHITE HOUSE
CORRESPONDENCE TRACKING WORKSHEET

- ☐ 0 - OUTGOING
- ☐ 1 - INCOMING
- ☒ 2 - HANDLED
- ☐ 3 - FILED
- ☐ 4 - RETURNED
- ☐ 5 - DELETED

130646

NAME OF CORRESPONDENT: Gen. Sargent / Mary Thomas

TO: F. M. J. Mason THE SECRETARY (S) (M) (G)

FROM: Person at the Peace Center

DATE	TIME	ACTION	DISPOSITION	
			DATE	TIME
11/10/50	10:00	130646	11/10/50	10:00
11/10/50	10:00	130646	11/10/50	10:00

THE WHITE HOUSE

WASHINGTON

November 7, 1983

Dear Father Kriegel,

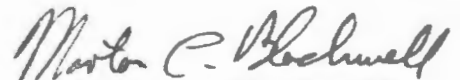
Faith Ryan Whittlesey has asked me to respond to your letter of August 11th. I am sorry for the delay.

Thank you for writing. I appreciate your efforts to track down the facts in a news environment filled with conflicting reports. There is too much at stake in Central America for any of us to settle for incomplete or inaccurate information.

I am enclosing a set of White House Digests on Central America. I hope they prove useful. Also, I would like to invite you to attend the Wednesday briefings held by the White House Outreach Working Group on Central America. The November schedule for these briefings is enclosed. If you are able to attend or if there is another way in which I can be of assistance, please call my office at 202-456-2657.

Thank you again for writing.

Cordially,



Morton C. Blackwell

Special Assistant to the President
for Public Liaison

Father Henry Kriegel
P.O. Box 4047
720 Sassafra Street
Erie, Pa. 16512

MCB:mmk
enclosures

THE WHITE HOUSE

WASHINGTON

November 7, 1983

Mr. Bernhard F. Eibner
293 Kenrick Street
Newton, Ma. 02158

Dear Mr. Eibner,

Faith Ryan Whittlesey, Assistant to the President for Public Liaison, asked me to write you with thanks for your letter of September 10 and your offer to help support the Administration's policy in Central America.

As the project officer for the White House Outreach Group on Central America, it is my duty to try and present to the public an accurate picture of events in Central America. Hence I share your concern over inaccurate, albeit well-intentioned, reporting on the area. Too often we see it in the news media.

I believe the only alternative we have is to present our arguments, and the facts we base our arguments on, forcefully before the American people. And I am confident that when presented with the facts, the American public will be supportive of the Administration's defense of democratic institutions in Central America.

I have included all the information generated by the White House Outreach Group on Central America with hopes the material contained will be of use in your battles with those who would have us turn our back on our responsibilities - - - and our friends - - - in Central America.

With thanks for your continuing support, I am,

Cordially,

Morton C. Blackwell
Special Assistant to the President
for Public Liaison

MCB/wc

THE WHITE HOUSE

WASHINGTON

November 7, 1983

Dear Mr. and Mrs. Bubb,

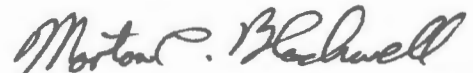
Faith Ryan Whittlesey has asked me to respond to your letter of October 17th.

Your sincere expression of support for President Reagan's voluntary school prayer amendment is greatly appreciated.

The President is deeply committed to restoring freedom of religious expression to the nation's public schoolchildren.

Thank you both for your letter.

Cordially,



Morton C. Blackwell
Special Assistant to the
President for Public Liaison

Mr. and Mrs. Mark Bubb
641 'F' Street
Martinez, Ca. 94553

MCB:mmk

THE WHITE HOUSE
WASHINGTON
November 8, 1983

Mr. John W. Bloomer,
Chairman
ALABAMA-GUATEMALA PARTNERS OF THE AMERICAS
Office Park Circle
Building #4, Suite #306-A
Birmingham, Alabama 35223

Dear Mr. Bloomer:

Mrs. Whittlesey asked me to thank you for your letter of August 12. I am sorry for the late response.

We are truly faced with a crisis in Central America; one that is made more difficult to resolve because of the amount of misinformation coming out about the area.

Having been involved in the press, you understand how essential to a democracy and to informed decision-making is an objective media.

Thanks for your backing of the President's policies. Rest assured that this Administration is committed to supporting and developing free institutions throughout the nations of Central America.

Cordially,

Morton C. Blackwell,
Special Assistant to the President
for Public Liaison

MCB:wc-j

THE WHITE HOUSE

WASHINGTON

November 9, 1983

MEMORANDUM TO: AMBASSADOR OTTO JUAN REICH
Department of State
Suite #6256
Washington, D.C. 20520

FROM: Morton C. Blackwell

SUBJECT: Edward A. Lynch

Faith Whittlesey asked me to forward to you the attached resume and writing samples of Ed Lynch.

I interviewed him today and have found him to be bright, articulate and sensible. Just the sort we need more of in our shop and in your shop.

MCB:jet

Enclosures a/s

cc: Faith Whittlesey

THE WHITE HOUSE

WASHINGTON

November 10, 1985

Dear Mr. Luketina:

Thank you so much for sharing Sean's strength and valor with the members and guests of our White House Outreach Working Group on Central America.

Both you and Sean have set a shining example of unselfish patriotism. Your words, "Freedom isn't free," "Long live America, long live the Americas!" will remain with me always. You capsulized so eloquently the substance and motivating force of this Administration -- Freedom isn't Free, LONG LIVE AMERICA!

Your graciousness in reaching out to others at this difficult time for you meant so much to all of us.

Please convey our thanks and best wishes to Sean and let him know that we will be working to insure that his sacrifice and the sacrifices of his fallen comrades will never be forgotten.

We will keep Sean and you in our prayers.

Sincerely,

Faith Ryan Whittlesey
Assistant to the President
for Public Liaison

Mr. Robin Luketina
Suite #137 - Cannon House Office Building
Washington, D.C. 20515

THE WHITE HOUSE

WASHINGTON

November 10, 1983


Dear Mr. Butler,

I am writing in response to your letter to President Reagan of August 25th. I am sorry for the late response.

Your proposal that American veterans be recognized for their service and valor through the establishment of a veterans' "Hall of Fame" is a very interesting idea. The President would give heavy weight in this matter to the views of the national veterans organizations.

Thank you for bringing this proposal to our attention.

Cordially,


Morton C. Blackwell
Special Assistant to the
President for Public Liaison

Mr. John A. Butler
791 North Broadway
Saratoga Springs, N.Y. 12866

ID # 181234

WHITE HOUSE CORRESPONDENCE TRACKING WORKSHEET

☐ O - OUTGOING☐ H - INTERNAL☒ I - INCOMINGDate Correspondence Received (YY/MM/DD) 5.1.91

Name of Correspondent: _____

☐ MI Mail Report

User Codes: (A) _____ (B) _____ (C) _____

Subject: Letter from [illegible] regarding [illegible]

ROUTE TO:

ACTION

DISPOSITION

Office/Agency (Staff Name)	Action Code	Tracking Date YY/MM/DD	Type of Response	Code	Completion Date YY/MM/DD
<u>PP/SHOR</u>	ORIGINATOR	<u>5.1.91</u>			<u>1 1</u>
<u>PP/BLAC</u>	Referral Note:	<u>5.1.91</u>			<u>1 1</u>
	Referral Note:				<u>1 1</u>
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	Referral Note:				<u>1 1</u>
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	Referral Note:				<u>1 1</u>

ACTION CODES:

A - Appropriate Action
C - Comment/Recommendation
D - Draft Response
F - Furnish Fact Sheet
to be used as Enclosure

I - Info Copy Only/No Action Necessary
R - Direct Reply w/Copy
S - For Signature
X - Interim Reply

DISPOSITION CODES:

A - Answered
B - Non-Special Referral
C - Completed
S - Suspended

FOR OUTGOING CORRESPONDENCE:

Type of Response = Initials of Signer
Code = "A"
Completion Date = Date of Outgoing

Comments: _____

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Always return completed correspondence record to Central Files.
Refer questions about the correspondence tracking system to Central Reference, ext. 2590.

THE WHITE HOUSE

WASHINGTON

November 11, 1983

Reverend G. D. Wiebe, SSC
730 Blossom Way
Hayward, California 94541

Dear Reverend Wiebe:


Mrs. Whittlesey asked me to thank you for your recent card.

As you requested, I am enclosing a copy of all the White House Digests which have been issued to date as well as some other information on Central America which you may find of interest.

Because of your expressed interest in anti-Semitism in Nicaragua, I am also sending you copies of statements by Mr. Isaac Stavisky and Rabbi Morton Rosenthal.

We will add your name to the listing of those who receive our White House Digests, and thank you for your support of the President's policies in Central America.

Sincerely,


Morton C. Blackwell
Special Assistant to the President
for Public Liaison

Enclosures a/s

THE WHITE HOUSE

WASHINGTON

November 15, 1983

Mr. Robert Dugan, Jr.
Director
National Association of Evangelicals
1430 K Street, N.W.
Suite 900
Washington, D.C. 20005

Dear Bob,

Thank you for your strong letter of October 24 regarding the Lugar Amendment.

I have transmitted your concerns to those who will make the decisions.

Thanks for all your help.

Cordially,

Morton C. Blackwell
Special Assistant to the President
for Public Liaison

MCB: wc

THE WHITE HOUSE

WASHINGTON

November 15, 1983

Gary Bergel
Vice President
National Integrity Forum
Post Office Box 2701
Washington, D.C. 20013

Dear Mr. Bergel,

Thanks for your letter of November 3, but I am sorry to report that one of the restrictions of my position is that I cannot ask people to contact their Congressmen, nor engage in similar forms of "grassroots lobbying."

I hope you understand this applies across the board, no matter what the cause.

Thanks again, though, for taking the time to contact me.

Cordially,

Morton C. Blackwell
Special Assistant to the President
for Public Liaison

MCE:wc



NATIONAL INTEGRITY FORUM

Post Office Box 2701 Washington, D.C. 20013

November 3, 1983

Mr. Morton Blackwell
The White House
1600 Pennsylvania Ave. NW
Washington, D.C. 20500

Dear Mr. Blackwell,

On behalf of Mike Coleman and myself, I want to say that we greatly appreciated being involved with you in the recent meeting regarding Social Security sponsored by the National Christian Action Coalition. We found the meeting to be helpful and informative, and we are still very much interested in being involved in any kind of coalition effort.

As you may know, National Integrity Forum is also very active with another vital church-state issue--IRS harassment of churches through tax audits. We have been strongly supporting the Church Audit Procedures Act introduced in Congress by Congressman Mickey Edwards (Okla.) and Senator Charles Grassley (Iowa). The CAP Act, which will curb IRS harassment of churches by more clearly defining church audit procedures, is perhaps the most important piece of church-state legislation that Congress will consider this year. Senate hearings for this bill were held by the Subcommittee for IRS Oversight on the same day as the Social Security meeting we attended. With only one or two exceptions all of the testimonies were strongly in favor of this bill. For this we are very thankful and clearly see evidence of the Lord's hand and power.

The next step to help ensure passage of the CAP Act is to see that all members of the House Ways and Means Committee and the Senate Finance Committee become co-sponsors of the bill. In order to accomplish this, Congressman Edwards and Senator Grassley are calling for a nationwide grassroots effort to obtain Congressional co-sponsors, with special emphasis on these two powerful committees which oversee the activities of the IRS. In addition, Edwards and Grassley are calling for additional examples of IRS contact with churches in order to determine the extent of IRS harassment of legitimate churches. As positive as the Senate hearings were, our case needs further strengthening with examples of IRS improprieties in order to ensure passage of the CAP Act.

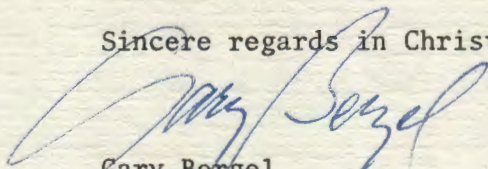
National Integrity Forum is working closely with Rep. Edwards and Senator Grassley to promote this national effort to sign additional co-sponsors and to obtain more examples of IRS contact with

churches. Because you are knowledgeable and active in church-state matters, we believe your involvement in this effort is vital to the passage of the CAP Act. In other words, we are asking for your help. We need for you to contact the leaders of the churches and religious organizations that you are associated with and encourage them to, first, have their people write to their Senators and Congressmen regarding co-sponsoring the CAP Act. It is important that constituents write and ask their representatives to co-sponsor the bill--not merely support it. Second, ask the leaders to submit to Edwards or Grassley any experience or contact their churches or groups may have had with the IRS, no matter how major or minor the incidence may have been. The information you will find enclosed will give you more details as to how these two requests can be implemented.

The Church Audit Procedures Act has indeed come a long way in a short period of time. It enjoys a wide spectrum of support from the White House to the American Civil Liberties Union. One CAP Act supporter jokingly remarked, "If the ACLU is behind this bill, then what did we do wrong?" The answer of course is that we did nothing wrong. We firmly believe that this wide range of support is an indication of God's grace and favor on this piece of legislation. We trust that you will agree with us and help us find co-sponsors for the bill and compile more examples of IRS contact with churches. We do not have much time for this effort. Edwards and Grassley are looking for ways now to get this bill through Congress soon. We need to be ready when they arrive at a legislative strategy. If at all possible, please make this a priority item.

With the coming of the new Social Security reforms in January, we believe the IRS will have excuse to be looking into the records of thousands of legitimate churches in the very near future. We need to be sure that they will have Congressional guidelines that will force them to respect the nature and purpose of the church. Through the CAP Act they will have such guidelines. Please help us ensure that these guidelines will go into effect.

Sincere regards in Christ,



Gary Bergel
Vice President
National Integrity Forum

GB/tjj
enclosures

EXCERPTS FROM SENATE TESTIMONY ON THE CHURCH AUDIT PROCEDURES ACT

HR 2977 S. 1262

September 30, 1983



Honorable Mickey Edwards
U.S. Representative, State of Oklahoma

"The list of supporters for this legislation includes individuals and representatives of organizations from very different parts of the political spectrum. It is that diversity of support for this act that fuels my optimism about the prospects of success for this legislation. Among the current list of co-sponsors in the House are liberals, conservatives, boll weevils, gypsy moths, members of the Black Caucus and the Republican Regulars, representing a total of 30 states. This is a remarkable level of support."

"I believe we have been able to construct this extraordinary coalition because of the basic theme of the Church Audit Procedures Act: Fairness."

"I believe the Church Audit Procedures Act will become law during the 98th Congress. Its growing support across the country and within this body is clearly evident."



Honorable Roscoe L. Egger, Jr.
Commissioner, Internal Revenue Service, Washington, D.C.

Ronald A. Pearlman
Deputy Assistant Secretary (Tax Policy), Department of the Treasury, Washington, D.C.

"In 1982, we identified 11,087 individual returns associated with alleged church tax avoidance schemes. From January to June 1983, we identified 3093 such returns. During the first nine months of this fiscal year, we closed examinations of 4221 church scheme returns by assessing nearly \$14,900,000 in taxes and penalties, averaging \$3530 per return. We have an inventory of almost 15,000 open church scheme cases."

"Over the past three fiscal years, we have closed 199 church cases of which 116 resulted in examinations. (A substantial portion of our church inquiries are initiated to determine if individuals are using church status to avoid their individual tax liabilities.)"

"We welcome suggestions about how we might improve our procedures to discourage church tax schemes and, at the same time, spare non-protesters from unreasonable inquiries."—Honorable Roscoe L. Egger, Jr.

"The Administration shares your concerns about the adequacy of the safeguards on Internal Revenue Service church audit procedures, which were designed to protect the First Amendment freedoms of religious organizations. We certainly agree that audit procedures should strike an appropriate balance between deference to these Constitutional protections and enforcement of the federal tax laws applicable to tax-exempt organizations. Accordingly, we support the basic objectives of S. 1262."

"Although we support many of the provisions of S. 1262, we wish to suggest modifications . . . to a number of these provisions, to avoid encouraging the growth of the tax protestor movement. We also look forward to meeting with representatives of these organizations in an effort to develop solutions to the administrative problems they may have with the IRS's examination and appeal procedures."



"We emphasize . . . that we are seriously concerned about the recent proliferation of tax shelters disguised as religious organizations."

"We . . . are troubled by the apparent belief that the IRS currently is using its powers to audit churches unnecessarily."—Ronald A. Pearlman

Robert P. Dugan, Jr.
Director, Office of Public Affairs, National Association of Evangelicals, Washington, D.C.

"A church is not just another 501(c)(3) exempt organization, though the IRS seems to treat churches that way. Under section 508(c), churches do not even have to file to obtain exemption under section 501(c)(3). They enjoy, or should enjoy, a preferred status, for they operate under the protection of the free exercise guarantee of the First Amendment. While churches cannot be totally immune from scrutiny, we assert that the IRS, mindful of that constitutional guarantee, should be particularly sensitive to the unique status of churches. We think it is possible to accommodate the principle of church-state separation without opening the floodgates to a deluge of blatant tax abuses in the name of religion."



"We are here today to urge this committee to be receptive to the plight of small churches which have little resources to defend themselves from unwarranted IRS tax audits. Action by congress at this time is imperative, for the recent changes in the Social Security tax laws further expose churches to IRS audits."

Michael Coleman
President, National Integrity Forum, Washington, D.C.

"My purpose in appearing before this committee today is to assist the federal government (the Internal Revenue Service in particular) and the Church at large in more clearly defining our respective roles in American society. The IRS needs help from legitimate Christian churches in defining their role of assuring the integrity of the tax system of the United States as it relates to churches. My concern is for the small church or the taxpayer with little resources to defend themselves."



Robert L. Liken, Esq.

Former IRS Regional Counsel, Philadelphia, PA

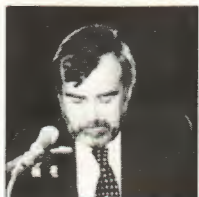
"It is the purpose of this legislation to make sure a church is not subjected to the expense and travail of an unnecessary examination by Internal Revenue. The bill proposes to do this by requiring Internal Revenue to more effectively communicate with the church and requiring a more effective review of the determination to examine the church."



Ted Williams

Executive Director, The Rutherford Institute, Manassas, VA

"It should not surprise anyone that the Internal Revenue Service is opposed to the Church Audit Procedures Act. Currently, Section 7605(c) of the Internal Revenue Code has been interpreted to give the IRS broad discretion in examining the records, financial and otherwise, of American churches. Undoubtedly IRS has grown accustomed to this lack of restraint."



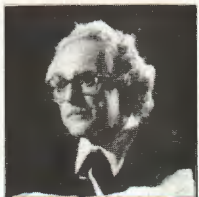
"The CAP Act will reverse the IRS's apparent attitude that churches are guilty until proven innocent . . . legislative history clearly shows Congress's intent to protect churches by holding the IRS to a higher standard in dealing with churches."

William J. Lehrfeld, Esq.

Lehrfeld & Henzke, P.C., Washington, D.C.

"In my opinion, the bill is flawed from a tax policy standpoint, flawed from a technical standpoint, and creates substantial constitutional questions which better left unresolved at the present time."

"This bill gives an association of religious individuals far greater rights respecting its accountability under the tax laws than any individual member of that association. There is no justification whatsoever, under the current Internal Revenue Code, and its administration, to give religion, despite its constitutional privileges, the relief contemplated by this bill."



"This legislation is an invitation to mischief and should not be enacted."

Jeremiah S. Gutman, Esq.

President, New York Chapter of the American Civil Liberties Union

Representative, The Holy Spirit Association for the Unification of World Christianity, New York, NY

"The newer and smaller churches of America welcome the prospect of the passage of the Church Audit Procedures Act. The small, the multitudinous, and threatened religious bodies of this country appeal now and must look to the Congress of the United States for their protection."

"The status of churchhood, in conjunction with the First Amendment, places upon the Government a special burden to establish not only the justification for, but the extent of, the timing of, and the duration of inquiry. The Church Audit Procedures Act is well designed to accomplish that result, to provide appropriate mandates and legislatively defined protections without threatening the revenue or providing a shield for the disingenuous, the charlatan, or the criminal. It is up to Congress, by enactment of the Church Audit Procedures Act to bring the Internal Revenue Service back into line."

Arthur C. Borden

Executive Director, Evangelical Council for Financial Accountability, Washington, D.C.

"In the same way that churches must be accountable for their actions, so must the IRS be held accountable. This bill, in my opinion, does that in a reasonable and rational way."

"The authority of any agency of the government relating to churches must be established in such a way as to recognize the unique relationship and distinction that we have in this country as it pertains to Article I of the Constitution. This delicate relationship between church and state must not be abridged by the regulations of any agency."

"The IRS should also look on the proposed legislation as more of a help than a hinderance. By following the requirements of this act the IRS will save itself countless hours of fruitless investigation into the matters of legitimate churches, to say nothing of the dollars it might save. Reasonable restraint rather than reckless unguided investigatory procedures is the sensible solution."

Dean M. Kelley

Director, Religious and Civil Liberty National, Council of Churches of Christ in the U.S.A., New York, NY

"It is not easy to administer the Internal Revenue Code, especially with the increase of organizations claiming to be churches to qualify as tax-shelters. We appreciate the efforts of the IRS to try to cope with "mail-order ministries" pretending to be churches. But we are even more deeply concerned to protect real churches from the recurrent efforts to use the tax code to punish behavior unpopular with the public or the incumbent administration."

"The present legislation should help to insulate churches from political reprisals for preaching views that are unacceptable to those in political power."

CHURCH AUDIT PROCEDURES ACT

HR 2977

Introduced in U.S. House of Representatives
May 11, 1983 by
Rep. Mickey Edwards (Oklahoma)
Referred to Committee on Ways and Means

S. 1262

Introduced in U.S. Senate
May 11, 1983 by
Sen. Charles Grassley (Iowa)
Referred to Finance Committee

AN OVERVIEW

A concern regarding non-profit organizations is rapidly increasing among officials in the Internal Revenue Service. With over 851,000 non-profit organizations in 19 categories to oversee (up from 403,000 in 1969), the IRS is concerned that abuses of the tax-exempt privileges accorded such groups are going unchecked. The January 31, 1983 issue of U.S. News & World Report quotes the former IRS Commissioner Sheldon Cober as saying, "No one has looked at this subject critically since the beginning of time. It cries out for scrutiny."

Reflective of this concern is the increase in IRS investigations and audits of tax-exempt organizations. Many such investigations have led to court hearings and rulings. Countless others have been settled out of court. Some who have abused their privileges were exposed. Others were ruled not to be in violation of the laws governing their tax-exempt status.

Perhaps the most controversial result of the IRS crack-down on non-profit organizations is the agency's attitude and action toward churches. Recent Supreme Court decisions broadening the meaning of religion to include non-theistic philosophies such as secular humanism, have complicated the whole realm of tax-exempt laws that relate to churches. The recent proliferation of all types of religious groups have also compounded the problem.

With these new groups have come blatant abuses of the tax laws applicable to legitimate churches. The abuse of these laws has heightened the government's interest in overseeing and investigating churches, a stance contrary to its previous posture of non-involvement. Abuses exposed in recent years have strengthened the IRS' new position and have encouraged it to go on "fishing expeditions" trying to uncover violations.

The controversy that surrounds this very sensitive area of church/state relations centers upon the IRS' procedures of determining the legitimacy of a church's tax-exempt status. Congress has granted the IRS authority to audit churches, but in the wake of tax-exempt abuses, legitimate churches are coming under undue IRS pressure and real harassment in some instances. This has raised many serious questions regarding the constitutionality of the IRS' investigative procedures and approach.

The purpose of this paper is to address the questions raised by the IRS' audit procedures and to explain how the Edwards-Grassley Church Audit Procedures Act can help avoid and resolve unnecessary church/state confrontations.

LEGISLATIVE HISTORY

The First Amendment of the Constitution is clear in its prohibition of any hindrance of the free exercise of religion or the promotion of the establishment of any religion. It has been the United States government's policy that the least restrictive means for the government to interface and interact with churches is to afford them a tax-exempt status, thereby fulfilling the First Amendment restrictions.

Reflective of the First Amendment, The Internal Revenue Code has generally regarded churches differently than other tax-exempt organizations. Most of the provisions of the Code have certain exemptions for churches. For example, Section 508(c) provides that *churches do not need to apply for recognition of exempt status* in order to be considered for exemption under 501(c)(3). In other words, a church does not file a Form 1023, but is automatically recognized as exempt upon organization. Even though this "exemption to the rule" attitude exists in the Code, it must be pointed out that nowhere in the Code does there exist a body of language that specifically states the fact that churches are generically distinct and different from other exempt organizations, and therefore should be dealt with as such.

Simply stated, the problem is that the law does not give specific guidance to the IRS as to how they should conduct such investigations.

In 1969 Congress passed the Tax Reform Act which allowed the IRS, for the first time, to tax unrelated business income of churches. Along with this authority, Congress gave the IRS the authority to audit churches which are involved in unrelated business income activity. (Section 7605(c) of the Internal Revenue Code.)

In giving the IRS audit authority of churches, Congress placed restrictions on any attempt by the IRS to delve into the religious activities of these churches. According to Utah Senator Bennett's amendment to Section 7605(c) of the Code, the IRS is not to look into the religious activities any further than necessary to determine that the organization is, in fact, a church legitimately practicing its sincerely held religious beliefs. The content of those beliefs cannot be brought into question by the IRS.

Section 7605(c) is a limitation placed by Congress on the IRS which:

1. Allows the IRS to audit a church's account books to determine any *tax liability for unrelated business income*.
2. Restricts the IRS' investigation of a church's religious beliefs *to the extent necessary* to determine if the organization is indeed a church.

PROBLEMS THAT HAVE ARISEN

As clear-cut as Section 7605(c) may seem, much confusion has occurred as the IRS has moved to exercise their authority in this area. Simply stated, the problem is that the law does not give specific guidance to the IRS as to *how* they should conduct such investigations. As a result, the boundaries and attitude of the investigations are uncertain and the authority of the IRS becomes too far reaching, coming dangerously close, if not violating, the protection accorded to churches in the first amendment. In addition, IRS agents often are unfamiliar with the operational nature of a church and approach an audit as they would any other tax-exempt organization. Consequently much misunderstanding, confusion and anguish is created.

"If a tax statute is ambiguous, as is true of Section 7605(c), this court will adopt an interpretation that results in the statute's construction in harmony with the general scheme of the Internal Revenue Code."

As a result of the ambiguity of the law governing church audits, the IRS has taken greater liberty in its investigations of churches than the intent of the Tax Reform Act and Section 7605(c) allows. This over extension of powers has led to "fishing expeditions" which have subjected legitimate church groups to long, painful and expensive investigation processes. It seems that the very law which was written to protect legitimate churches from this kind of investigation has, instead, given rise to it, simply because Congress has not clearly spelled out *how* the IRS should conduct investigations and audits of churches.

Such confusion becomes more evident when considering court cases that have resulted due to the lack of procedural guidelines. In some cases the district courts ruled in favor of the churches saying that the IRS summons was too far reaching and denied the IRS' request for information. But, when these cases were taken by the IRS to the circuit court of appeals, the lower ruling was overturned by conflicting interpretation of the law. One such case involving the Christian Liberty Church in Brookville, Wisconsin was taken to the Supreme Court but was denied a hearing. (U.S. v. Dykema, No. 80-2750)

Another case, U.S. v. Edwin R. Coates, found the district court ruling partially in favor of the church and partially in favor of the IRS with regard to the kind of infor-

mation sought by the IRS in its investigation. In the cross appeals case (Nos. 82-4013, 82-4025) that resulted, the Ninth Circuit Court of Appeals judge ruled in favor of the IRS and against the church in the two appeals. In his decision the judge stated, "If a tax statute is ambiguous, as is true of Section 7605(c), this court will adopt an interpretation that results in the statute's construction in harmony with the general scheme of the Internal Revenue Code."

In still another case, U.S. v. David L. Holmes (No. 79-3023) a district court ruling in favor of the IRS was overruled by the Fifth Circuit Court which ruled that the IRS summons for church documents was "too far reaching and sweeps too wide."

It is clear that the courts cannot be relied on to settle the issues raised by the ambiguity of Section 7605(c). There must be legislation passed which will establish certain administrative procedures whereby the IRS can make determinations of tax-exempt status within churches.

CURRENT IRS PROCEDURES

In order to show how the Edwards-Grassley CAP Act can help eliminate confusion in IRS church audits, a brief look at current investigative procedures is necessary. On the surface these procedures appear to be sufficient and reasonable. However, the application of these procedures indicates that they are not definitive enough to provide the proper guidelines for an orderly audit of a church.

1. Pre-examination—This consists of written communications between the IRS and the church. Regulations under 7605(c) and the Internal Revenue Manual 7(10)70 are the two sources of procedure and authority. This pre-examination period can last as long as six months or even longer.
2. Requests for field examination—At the completion of the pre-examination, the IRS agent may request that the Regional Commissioner grant authority for a field examination. The commissioner then approves or disapproves the request.
3. Letter of notification—Should a field examination be authorized, a letter is sent notifying the church that it will be examined by an Exempt Organization specialist and that audit dates must be scheduled within thirty days. The church is also informed that all books of account must be available including minutes, correspondence, contributor lists, etc. (NOTE: These demands raise serious constitutional questions, particularly at the point of contributor lists and minutes, since both involve the Constitutionally protected free exercise of religious beliefs.)
4. Field Examination—The agent visits the church, an examination is conducted, and the subsequent findings are reviewed. The exempt status then is either continued or revoked.

One of the most serious problems with the Internal Revenue Manual procedures is a recent amendment to the Manual 7(10)70 which states that if a church refuses to

comply and provide information under the pre-examination procedures, the church's tax-exempt status would be automatically revoked. The IRS should not be allowed to take such punitive measures when a church does not have to apply to the IRS for exempt status to begin with. This procedure takes the pressure off the IRS to pursue a dialog with the church and throws the burden of proof back on the church, forcing the church to go into court to have its exempt status upheld. Churches have also had to resort to going to court under the Freedom of Information Act simply to find out what "evidence" the IRS is holding which might or might not have warranted the audit.

It is difficult to know how many churches are undergoing audits at the present time or how many have experienced the kind of confusion and intimidation described earlier. Many never make it to court. Case histories are currently being gathered and studied.

One case which has received some media attention is the Christian Liberty Church in Brookville, Wisconsin. It is an excellent example of the problems that the CAP Act will help to alleviate.

It is clear that current IRS procedures do not measure up as fair expressions of the spirit and intent of the Tax Reform Act of 1969. Legislation must be passed to set specific guidelines in place.

This church came under pre-examination questions also. The church, based on counsel from its attorneys, told the Internal Revenue Service it would cooperate, except that some of the information requested would not be provided to the IRS, particularly the church minutes and its contributors list. The reason for these exclusions was that the church minutes reflected many religious matters that the Internal Revenue Service had no legal right to see and that tithing to a church was essentially a religious act, thereby making contributor information exempt from any Internal Revenue Service inquiry.

This church was then subjected to such injustices as Internal Revenue Service agents walking through their premises, visiting at church services as an act of surveillance, and ultimately issuing a summons for all the documents that the church possessed, including books of account, contributors list, minutes, correspondence, etc. The Internal Revenue Service informed this church that the basic issue was that they needed all of the above information to determine that it was, in fact, a church and thus exempt under 501(c)(3).

In an attempt to demonstrate their willingness to cooperate except for the specified exclusions, the church showed the agents a financial statement, church documents related to religious beliefs such as creeds, etc. and even offered to show the agents contributors' cards with amounts contributed by individuals without disclosing the identity of the contributors. The response of the IRS to these gestures was that the information being offered was insufficient to

determine if they were a church, and the IRS enforced the summons by taking the church to court.

The Federal District Judge ruled that the church had been reasonable in providing sufficient information to the Internal Revenue Service in order to document that it was a legitimate Christian church and he ruled that the summons would not be enforced against the church. The IRS appealed this case to the Seventh Circuit Court and won a reversal of the lower court decision. The case was then taken to the Supreme Court but was denied a hearing.

The Christian Liberty Church has a very small membership and is not able to bear up under all of the attorney's fees created by such proceedings not to mention their interference with regular church activities nor the mental anguish that comes with such proceedings.

It is clear that current IRS procedures do not measure up as fair expressions of the spirit and intent of the Tax Reform Act of 1969. *Legislation must be passed to set specific guidelines in place.*

SPECIFICS OF THE EDWARDS-GRASSLEY CHURCH AUDIT PROCEDURES ACT

The proposed bill to amend Section 7605(c) of the Internal Revenue Code includes the following:

1. Establishment of pre-requisites. At the outset of the pre-examination process, the IRS would be required to:
 - A. Specify in detail the legal and/or factual points of concern about the church in question and why an examination has become necessary. Explanations should also be made about examination procedures.
 - B. Provide time for a conference in which the church could respond to such questions prior to the IRS's decision to investigate and audit.
 - C. Give sufficient advance notice of the commencement of the investigation and subsequent audit.
2. Establishment of a three-year statute of limitations on the assessment of taxes in accordance with the IRS Code. Currently, no statute of limitation for such taxes exists with regard to churches.
3. A requirement that the IRS complete its investigation within one year of commencement.
4. A provision giving the church the right to enjoin the IRS from proceeding with an investigation, should the church prove that the IRS is violating church rights under this Act.
5. A mandate that a church may be considered to have exhausted all administrative remedies, upon notification of the revocation or suspension of its tax-exempt status. This allows the church to proceed directly to a court of law to challenge the decision.
6. A requirement that this law be in effect for all investigations and audits of churches commencing after the date of enactment.
7. The inclusion of churches in the section of the IRS Code which now allows for the recovery of attorney fees, should the church be proven innocent.

CONCLUSION

Several points are clear when considering Section 7605 (c) and the Edwards-Grassley Church Audit Procedures Act.:

1. A church organization is unique among tax-exempt organizations due to its protection under the First Amendment.
2. The IRS has been given and should have authority to investigate and audit churches when tax violations are suspected.
3. There is currently confusion about how the IRS should proceed with audits.
4. Current IRS procedures violate the spirit of the Tax Reform Act of 1969 and come dangerously close, if not violate the protection accorded churches under the First Amendment.
5. Court rulings cannot establish consistent guidelines.
6. Legitimate churches are the ones that suffer. And taxpayers must bear the cost of frivolous and unwarranted IRS audits.
7. Legislation is needed to bring order and consistency to IRS church and audit procedures.
8. The CAP Act addresses the specific problem areas and clears up current ambiguity.
9. The intent of the CAP Act is to clarify and establish church audit procedures in order to aid, not hinder the work of the IRS. Sponsors of the CAP Act believe abuse of tax-exempt status should be exposed, while at the same time, providing the IRS with the tools necessary to quickly identify legitimate, law abiding church groups without the pain and expense currently experienced by such groups.
10. The CAP Act should allow the IRS to monitor church organizations without violating or seeming to violate the free exercise of religion in the United States.

NATIONAL INTEGRITY FORUM





A New American Crisis

The Church in America today is facing a crisis unparalleled to any other in the Church's history in this nation. Perhaps not since our early years as a nation has there been a more critical set of social and political issues facing Christians than those we face right now in America.

How we respond to those issues will determine the kind of America we will pass on as a heritage to our children and grandchildren. How we respond will decide whether or not the Church in America will be successful in fulfilling its destiny to reach the nations of the world with the Gospel of Christ.

War of Values

“We have reached a place today which is violently opposed to what the Founding Fathers of this country . . . had in mind.” Francis A. Schaeffer

The crisis that American Christians face today is literally a war of values—the values of life, religious freedom, and liberty as outlined in Scripture, versus the values of death, oppression, and tyranny as promoted by atheism and secular humanism. Many of the founders of our nation understood the need for Judeo-Christian principles in the system of government they developed. Our first president, **George Washington**, declared, **“True religion offers the government its surest support.”**

Today, however, forces of atheism and humanism have invaded every aspect of our society, working to undermine that sure support of faith and true religion. Today, the Christian faith is regarded by many as irrelevant.

Nowhere is this shift from a Judeo-Christian value system and philosophy more clearly seen than in the area of government and public affairs. Increasingly, governmental red tape, legislation and court rulings are reflecting values and philosophies that are in direct opposition to the Word of God and our Biblical heritage as a nation.

Issues such as abortion, harassment and taxation of the Church and denial of parental authority are clear examples of areas where atheism and humanism are advancing in this war of values. The abortion issue alone is evidence enough. The current rate of U.S. abortion is one every 20 seconds; 4,257 a day; 1.5 million children destroyed each year. None of us will fully know what impact the loss of these lives will have upon our future or what Divine judgment will be meted out upon our nation.

The Christian Retreat

“A Christian . . . has no right to separate his life into two realms . . . the Kingdom of God includes all sides of human life.” A.A. Hodge—Princeton theologian in the 1800’s

Much of the reason for our current state of affairs in America lies within the Church itself. During the 19th century as humanists and atheists began influencing areas of education, science and the arts with their ideas, Christians began developing a pietistic theology which focused on the areas of life perceived to be spiritual, to the neglect of areas considered to be secular or worldly. This doctrine led to a reduction of Christian influence in our society, including government and politics, leaving the field open to domination by those with a non-redemptive and non-Christian world view. Activists representing atheism and humanism marched into this vacuum as Christ’s representatives, the Church, walked out. Little wonder we are seeing more and more decisions which oppress the people of God and rob the Church of its resources.

The division of life into spiritual and secular has reinforced the wrong separation between the “world” and the Church. The Church is increasingly excluded in setting the national agenda. The nation is losing its heritage and the Church is losing its credibility.

National Integrity— The National Hope

“Let integrity and uprightness preserve me; for I wait on Thee.” Psalm 25:21

Despite these developments and trends, many Americans still possess a gut-level understanding about the standards and values that serve as the foundation of our national heritage. They realize that, when followed, these fundamental Biblical principles have proven sufficient to order our society, preserve our freedoms and stabilize international relationships for over 200 years. These Americans maintain a personal commitment to marriage and family, fiscal responsibility, productivity, the sanctity of human life, private ownership, free enterprise and the religious freedoms provided by the U.S. Constitution. In order for this group of Americans to once again have a correct impact upon our society and our government, there must be a restoration of national integrity.

Simply stated, integrity is wholeness or completeness. Integrity represents an undivided, unimpaired condition of sincerity and moral soundness. Because integrity must not be compromised, it is always eroded by dishonesty and deception.



The Christian retreat from public affairs created a *disintegration* of moral codes and standards. The result was a loss of integrity which created fragmentation both within the Church and within the nation. It is time for Christians to restore the integrity that has been lost. We must once again assume the role of prophetic leadership in the nation. It is time to turn away from the theology of the separation of spiritual and secular and restore integrity to the Church and to national affairs.

The National Integrity Forum

"The integrity of the upright shall guide them . . ." Proverbs 11:3

As a response to the need for the Church to be restored to its whole and complete function in society and government, a *coalition* of concerned Christians have founded the National Integrity Forum. This Forum is designed to encourage and promote the moral and governmental principles which characterize our nation's history and destiny. The Forum is a voice, reminding our government of its foundational heritage and calling it to higher levels of moral commitment, nobility and excellence.

Recognized by the Internal Revenue Service as a 501(c) (4) organization, the National Integrity Forum is comprised of business leaders, lawyers, church leaders and other professionals who care about the nation's future. As a group of concerned committed Christians, the members of the Forum are moving into selected arenas of public affairs with purpose, confidence and a sense of reality. The Forum's vision is long range and its goal is to make a positive difference. Its members are motivated by a sense of destiny and by an unshakeable confidence in the inevitable triumph of Jesus Christ and of the standards and values of the Kingdom of God.

The Forum represents an already established network of leaders, strategists and technicians who understand the inner workings of our local, state and national governments and who are committed to the following objectives:

- To be a reconnaissance group for the Church in governmental areas.

- To monitor issue areas that most directly affect Christians in normal daily living such as the family, church/state and life/death issues like abortion, infanticide, etc.
- To cooperate with other groups who work in issue areas not targeted for direct action by the Forum.
- To work toward a prophetic standard and model of God's ways to the society and government.
- To educate and encourage Christians in two primary areas: 1) the Christian basis for our nation's formation and 2) the biblical basis for the Church's involvement with civil government.
- To work with all branches of government and in particular with members of Congress to promote and pass sound legislation.
- To maintain a supportive and redemptive attitude toward government and all political groups.

The Forum desires to serve in public affairs by voicing and acting upon the concerns and priorities of thousands of Christians committed to personal and governmental integrity and by uniting its members around a coherent statement and agenda for national stability.



Membership in National Integrity Forum

**“If the foundations be
destroyed, what can the
righteous do?” Psalm 11:3**

If you can identify with the purpose and spirit of the National Integrity Forum, then we invite you to become a member and join with other Christian men and women to represent a corporate, prophetic voice which will be heard in government and other places of authority across our nation.

A yearly membership of \$15 or more (non-tax deductible) qualifies you as member of the Forum. Through your involvement with the Forum, you will be able to touch areas of government and politics in a more direct and personal way. You will be kept informed of developments in key issue areas through a variety of communications published by the Forum including a monthly newsletter and periodic legislative alerts. You will be notified when your participation is needed at the grassroots level to speak out regarding an issue or a specific piece of legislation. But most importantly, your investment in NIF will be a step toward restoring the Church to its God-ordained place of leadership and direction in the nation and in the world.



The Mandate— Restore National Integrity

“The Church has a mandate from the Creator to be a dominant influence on the whole culture.” John Whitehead²

Author **R.J. Rushdoony** in an essay entitled “The World’s Second Oldest Religion” makes this statement: **“Humanistic civil officers on federal and state levels are working to remove all marks of Christianity from civil government and to replace biblical faith with humanism . . . A total war is being waged. . . and, like it or not, you are in it.”**³ Rushdoony’s sobering statement summarizes what we as Christians are up against as we consider getting back into the areas of government and public affairs which the Church evacuated years ago. To be sure, it is an uphill battle but it is not a hopeless one. God has shown Himself faithful time and time again to take a small, obedient remnant and rebuild an entire nation. All it will take to restore integrity to our nation and its government is for individuals such as yourself to make a commitment to be personally involved in carrying out the Church’s total mandate.

Words recorded over 200 years ago by **Thomas Paine** seem appropriately prophetic for our own times. In his pamphlet, “The American Crisis” he proclaimed:

These are the times that try men’s souls. The summer soldier and the sunshine patriot will, in this crisis, shrink from the service of his country, but he who stands it now, deserves the love and thanks of man and woman. Tyranny, like hell, is not easily conquered; yet we have this consolation with us, that the harder the conflict, the more glorious the triumph. What we obtain too cheap, we esteem too lightly; . . . Heaven knows how to put proper price upon its goods and it would be strange indeed if so celestial an article as Freedom should not be highly rated.”



NATIONAL INTEGRITY FORUM

Serving in public affairs.

Will you unite with us in this time of crisis and labor for the restoration of integrity in U.S. public affairs?

Your membership contribution of \$15 or more, qualifying you to receive the NIF monthly newsletter, is sincerely appreciated and should be sent to the Administrative Office.

We have two offices for NIF. The Washington D.C. office is involved in lobbying, research & public relations. The Mobile office handles all administrative functions. **All correspondence and questions should be directed to the Mobile, Alabama office only.**

National Integrity Forum
P.O. Box 81150
Mobile, AL 36608
Administrative Office

National Integrity Forum
P.O. Box 2701
Washington, D.C. 20013
Lobby/Research Office

1. **Francis A. Schaeffer**
Christian Manifesto
Crossway Books
Westchester Illinois
1981
p. 89

2. **John Whitehead**
Second American Revolution
David C. Cook Publishing Company
Elgin, Illinois
1982
p. 163

3. **R.J. Rushdoony**
Essay entitled
“The World’s Second Oldest Religion”, **Secular Humanism**
Man Striving to be God.
Integrity Publications and Mott Media
pp. 21, 24
1979

ALERT ★★★★★ HELP ★★★★★ ALERT ★★★★★ HELP ★★★★★ ALERT

**CONGRESSIONAL SPONSORS OF THE CHURCH AUDIT PROCEDURES ACT
NEED EXAMPLES OF IRS CONTACT WITH CHURCHES AND PASTORS**

★★

Iowa Senator Charles Grassley and Oklahoma Congressman Mickey Edwards, Congressional sponsors of the Church Audit Procedures Act, are making a *nationwide appeal to churches and pastors for examples of experiences with the Internal Revenue Service.*

In order to help secure passage of the CAP Act, Grassley and Edwards need to present a substantial file of experiences that churches have had with the IRS which *point out irregularities in IRS tax auditing procedures*, however *major or minor* they may be.

The two lawmakers stress that the examples they need can range from the receiving of questionnaires to gross abuse and harassment to minor inconveniences and confusion. They also are willing to hear from pastors or other church officials regarding any case that may be questionable in order to make a determination if irregularities occurred in the IRS investigation of the particular church involved.

To report cases of church contact with the IRS call or write to:

Senator Charles Grassley
135 Hart Senate Office Building
Washington, D.C. 20510
202/224-3744
ATTN: CHARLES JARVIS

Congressman Mickey Edwards
2434 Rayburn House Office Building
Washington, D.C. 20515
202/225-2132
ATTN: CONNIE HECKMAN

- If requested, any case will be kept confidential.

Not printed at U.S. Government expense.

THE WHITE HOUSE
WASHINGTON
November 18, 1983

Mr. Clyde A. Sluhan,
President
MASTER CHEMICAL CORPORATION
501 West Boundary
Box 220
Perrysburg, Ohio 43551

Dear Clyde:

I am returning by separate cover, the Hubert Humphrey tapes. I thoroughly enjoyed seeing them and appreciate your thoughtfulness in sharing them with me.

Helen and I enjoyed getting to be with you and Marian at Heritage's Tenth Anniversary celebration. It is because of the commitment of good people such as you that Heritage made it to its Tenth Anniversary!

Thanks too for the books. You are right, Helen and I are enjoying them.

Sincerely,



Morton C. Blackwell
Special Assistant to the President
for Public Liaison

MCB:jet

THE WHITE HOUSE

WASHINGTON

November 22, 1983

The Most Reverend Derek Lang
Bishop of Middleburg
2103 South Portland Street
Los Angeles, California 90007

Your Excellency:

First, I must apologize for the inordinate delay in responding to your most interesting letter to Mrs. Whittlesey.

My assistant, Mrs. Joyce Thomann, has told me of your contact with my office and I know she has discussed with you the possibility of your attending one of our regular Wednesday Outreach Working Group meetings. If you are going to be in the Washington, D.C. area, please contact Joyce at (202) 456-2657 and she will insure that your name is placed on our White House clearance list.


It is my hope that you will be in the Washington area in the near future so that we can talk about your experiences in Nicaragua. The insights and perspective which you have on Nicaragua and Central America would be of great interest to our Outreach Working Group and I would like to schedule you to speak to the group at a mutually convenient time. For your information, I am enclosing a copy of our listing of speakers for November. I might add that Senor Eden Pastora was our speaker for November 16th instead of General Vessey.

I thoroughly enjoyed reading your October 30, 1980 message to the "Peoples of the Central American Republics Endangered by Communist Subversion and Conquest." I have forwarded a copy of your letter and its enclosures to Dr. Alberto Piedra who has done extensive research and writing on the subject of "liberation theology." Dr. Piedra is the Senior Policy Advisor to Ambassador J. William Middendorf, II, the United States Representative to the Organization of American States.

I am enclosing copies of six White House Digests which have been issued to date, a copy of a Washington Post article on the White House Outreach Working Group on Central America, and a copy of the President's address to the joint session of the Congress on April 27th.

Thank you for your expression of support and for your willingness to speak out on the situation which presently faces Central America.

Sincerely,

A handwritten signature in cursive script, reading "Morton C. Blackwell".

Morton C. Blackwell
Special Assistant to the President
for Public Liaison

cc: Dr. Alberto M. Pineda
Senior Policy Advisor
US/OAS
Department of State
Room #6494
Washington, D.C. 20520

THE WHITE HOUSE

WASHINGTON

November 29, 1983

Dear Mr. Pauken,

Thank you for your memorandum regarding Mr. Rick Eilert and his new book, For Self and Country.

We are processing a letter from the President to Mr. Eilert, as you suggested.

We will also propose that there be a meeting for Mr. Eilert with the President.

From your description, Mr. Eilert sounds like a courageous veteran with an important message. I hope his message reaches a wide audience.

I appreciate your bringing this to my attention.

Sincerely,

Faith Whittlesey
Assistant to the President
for Public Liaison

Mr. Thomas W. Pauken
Director, ACTION
806 Connecticut Ave., N.W.
Washington, D.C. 20525

FW:mcb m

WHITE HOUSE CORRESPONDENCE TRACKING WORKSHEET

EXPEDITE

- ☐ O - OUTGOING
☐ H - INTERNAL
☒ I - INCOMING
 Date Correspondence received (YY/MM/DD)

83109106

NAME OF CORRESPONDENT: Thomas Rouken

☒ PL Mail Report

User Codes: (A) _____ (B) _____ (C) _____

SUBJECT: Letter from Pres. to a Vietnam Veteran
& opportunity to present book to Pres.
second week of September

ROUTE TO:

ACTION

DISPOSITION

Office/Agency (Staff Name)

Action Code

Tracking Date
YY/MM/DD

Type of Response

Code

Completion Date
YY/MM/DD

PLMORE

ORIGINATOR

83109106

Referral Note:

C, D 83109106

83109106

Referral Note:

Referral Note:

Referral Note:

ACTION CODES:

- | | |
|------------------------------|--|
| A - Appropriate Action | I - Info Copy Only/No Action Necessary |
| C - Comment/Recommendation | R - Direct Reply w/Copy |
| D - Draft Response | S - For Signature |
| F - Furnish Fact Sheet to be | X - Interim Reply |

DISPOSITION CODES:

- A - Answered
 B - Non-Special Referral
 C - Completed
 S - Suspended

FOR OUTGOING CORRESPONDENCE:

- Type of Response = Initials of Signer
 Code = "A"
 Completion Date = Date of Outgoing

COMMENTS:



ACTION

WASHINGTON, D.C. 20525

OFFICE OF
THE DIRECTOR

MEMORANDUM

To: Faith R. Whittlesey, Assistant to the President for
Public Liaison

James K. Coyne, Special Assistant to the President for
Private Sector Initiatives

From: Thomas W. Pauken, Director, ACTION *Tom Pauken*

On September 26, the William Morrow Company will publish For Self and Country by Rick Eilert. Rick was the first program director of the President's Vietnam Veterans Leadership Program in Chicago. He is a Marine who was wounded in Vietnam and has had 40 operations on his legs in the last eleven years. His inspiring story is one of great personal courage and the supportive community wounded veterans formed in the wards of military and veterans' hospitals. For Self and Country is the first book which tells the story of the recuperation of a wounded Vietnam veteran. The book has been chosen as a featured selection by the Literary Guild and the Military Book Club.

I would like to request your help in arranging the following:

- (1) A letter from the President to Rick acknowledging his service and thanking him for writing the book and telling his story (draft enclosed).
- (2) A brief meeting with the President during which time Rick can personally present the President with a copy of his book.

Please let me know if you need any further information or if you have any questions.

(3)

(4)

*got Com NW
-Edward T. Lake
VLEP 254-2270*

634-9380

Tom Pauken 634-9380

DRAFT

Rick Eilert
577 Applegate Lane
Lake Zurich, IL 60047

Dear Rick:

I want you to know that you have my warmest thanks and congratulations for telling your story in For Self and Country. In thanking you personally I'd like to extend my thanks on behalf of all Americans to all the thousands of other severely wounded Vietnam veterans who, like you, brought such great courage and dedication to the task of overcoming your wounds.

You have given of yourself on the battlefield, in the rehabilitation ward, in writing this book and still give of yourself as a volunteer helping other veterans in the Vietnam Veterans Leadership Program. Your example is inspiring. In your life you have embodied the American ideal of service. It is central to our democratic way of life that individual citizens see service -- both in the military if necessary and as civilians in everyday life -- as a means of exercising individual responsibility. Without this essential element of service and responsibility, freedom becoes a hollow abstraction. America is a better place because of your service For Self and Country.

Again, thank you. You have my best wishes for continued success.

Sincerely,

Ronald Reagan

DRAFT

THE WHITE HOUSE

WASHINGTON

November 30, 1983

Dear Bill,

Faith Whittlesey has given me your letter suggesting that there be a fully staffed chapel at the Republican Convention in Dallas next summer.

This proposal is most interesting, and it is clear that you have given careful thought to the necessary arrangements.

As you may know, the Republican Convention is a political activity which is organized by the national Republican Party and not by the White House.

I recommend that you work with Mr. Frank Fahrenkopf, the Chairman of the Republican National Committee, on this project. His address is: 310 First Street, S.E., Washington, D.C. 20003.

I expect to be in Dallas for the convention next year; I hope the chapel will be there, too.

Cordially,

Morton C. Blackwell
Special Assistant to the
President for Public Liaison

Mr. William J. Murray
William J. Murray Faith Ministries
P.O. Box 28725
Dallas, Texas 75228

cc: Mr. Frank Fahrenkopf
MCB:mmk

ID# 153316

WHITE HOUSE CORRESPONDENCE TRACKING WORKSHEET

☐ O - OUTGOING☐ H - INTERNAL☒ I - INCOMINGDate Correspondence
received (YY/MM/DD) 83108101NAME OF CORRESPONDENT: William J. Murray☒ PL Mail Report

User Codes: (A) _____ (B) _____ (C) _____

SUBJECT: Set up of Chapel in Hyatt Regency
for Repub. Convention in Dallas

ROUTE TO:

ACTION

DISPOSITION

Office/Agency (Staff Name)	Action Code	Tracking Date YY/MM/DD	Type of Response	Code	Completion Date YY/MM/DD
<u>PL MORE</u>	ORIGINATOR	<u>83108101</u>	<u>TR</u>		<u>1 1</u>
<u>PL BLAC</u>	Referral Note:	<u>R 83108101</u>			<u>1 1</u>
	Referral Note:				<u>1 1</u>
	Referral Note:				<u>1 1</u>
	Referral Note:				<u>1 1</u>

ACTION CODES:

A - Appropriate Action

C - Comment/Recommendation

D - Draft Response

F - Furnish Fact Sheet to be

I - Info Copy Only/No Action Necessary

R - Direct Reply w/Copy

S - For Signature

X - Interim Reply

DISPOSITION CODES:

A - Answered

B - Non-Special Referral

C - Completed

S - Suspended

FOR OUTGOING CORRESPONDENCE:

Type of Response = Initials of Signer

Code = "A"

Completion Date = Date of Outgoing

COMMENTS: _____

Keep this worksheet attached to the original incoming letter. Send all routing updates to Central Reference (Room 75, OEOB). Always return completed correspondence record to Central Files. Refer questions about the Correspondence Tracking system to Central Reference, ext. 2590.



William J. Murray Faith Ministries

Mailing Address
P.O. Box 28725
Dallas, Texas 75228

1500 East Gate Dr., Suite 114
Garland, Texas 75041
214,270-2471

July 28, 1983

Faith Whittlesey
The White House
Washington, D.C 20500

Dear Mrs. Whittlesey:

This ministry has been indevering through several offices to obtain a room or suite at the Hyatt Regency Hotel during the Rebulican Convention in Dallas, Texas next year.

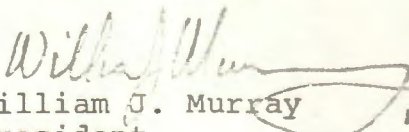
This room or suite is to be used as a chapel and to be staffed by ordained ministers 24 hours a day during the entire period of the convention. We believe that such a cooperative adventure of the ministerial alliances of this city in cooperation with the Republican Party and the current administration would continue to demonstrate to the vast majority of the people of this country the deep faith in God which we know that the President has.

We have been unsuccessful to date in securing a reservation at the Hyatt Regency Hotel even though the facility is owned by the very devout Hunt family of Texas.

We appreciate your influence with the President in helping us to secure a facility for a chapel at the Hyatt Hotel or directly within the convention facility itself.

Please give my regards to my good friend Morton Blackwell.

In the service of
the King of kings,


William J. Murray
President

LX 3:16

WJM;rlw
dictated

THE WHITE HOUSE

WASHINGTON

December 1, 1983

Dear Max:

The President sent me a copy of your thoughtful letter to him and your hard-hitting speech on Central America. Bill Casey has spoken of you to me on several occasions and, of course, I remember meeting you before I went out as Ambassador to Switzerland.

Please keep speaking out on this topic. We know your views will be persuasive to many key Americans.

I have sent a copy of your letter and speech to Dolf Droge, who is in charge of our Speakers Bureau for the White House Outreach Working Group on Central America. By the way, I am so pleased that you are a member of that group.

I hope that we will be able to schedule you as a speaker for one of our Wednesday meetings. I believe your message on the Soviet global strategy particularly as it relates to their interest in Central and South America is a very important one. Please let me know if you would be able to speak some Wednesday in January or February of 1984.

Sincerely,

Faith Ryan Whittlesey,
Assistant to the President
for Public Liaison

Mr. Max Hugel
MAX HUGEL ENTERPRISES, INC.
Suite #1125
1730 Pennsylvania Avenue, N.W.
Washington, D.C. 20006

429-
1984

THE WHITE HOUSE
WASHINGTON

December 1, 1983

Marguerite:

I have edited-out some of the things in the letter as you can see by the red pen marking through.

This letter is now behind the memo from Faith to all of our Outreach Working Group members which gave the speakers/topics for December and which also included copies of all the White House Digests. Therefore, it would appear that we didn't know what we were doing if we were to send him two complete sets of Digests for the identical reason less than a day apart.

As the last sentence of the third paragraph, I rephrased and put back in the part about being pleased he is a member of the Outreach Group.

Joyce



Joyce

THE WHITE HOUSE
WASHINGTON

December 8, 1983

Dear John:

It was a great pleasure meeting you, only briefly, in the hall. We would be so pleased to have you address one of the meetings of our Central America Outreach Group. Please let me know when you return to Washington so we can plan to schedule you as the featured speaker.

Enclosed are copies of the White House Digest papers we have distributed as well as a list of individuals who participate. We are trying to help the President develop bipartisan support for his policies in Central America. In carrying out that task, we have made a very active effort not only to preach to the converted but also to reach out to groups and opinion makers who have been critical. It is a long-range building process which we believe will ultimately bear fruit in establishing greater awareness on the part of the American people of the high stakes in Central America and the Caribbean.

We would be delighted to share with you our experiences in helping the President develop support for his policies if you have time on your next trip here. In the meantime, my very best wishes for a Happy Holiday Season.

Sincerely,

Faith

Faith Ryan Whittlesey
Assistant to the President
for Public Liaison

The Honorable John Gavin
Ambassador
United States Embassy
Mexico City, Mexico

THE WHITE HOUSE

WASHINGTON

December 8, 1983

Mr. Mylio S. Kraja,
Executive Director
THE AMERICAN LEGION
1608 "K" Street, N.W.
Washington, D.C. 20006

Dear Mylio:

Thank you very much for the four tickets to the Giant-Redskins game December 17. Per our discussion, I cannot accept them as a gift due to the cumulative value problem. Therefore, I am enclosing my personal check to the American Legion for \$52, the marked value of the four tickets.

Please make sure this check is deposited to the Legion's account. The cancelled check will protect me from any suggestion of improper conduct.

Many thanks as well for the current issue of the Legion magazine with its strong support for the President's policy in Grenada and Central America.

Cordially,



Morton C. Blackwell,
Special Assistant to the President
for Public Liaison

MCB:jet

1 Enclosure:
Check #1515, Amt: \$52.00

THE WHITE HOUSE

WASHINGTON

December 9, 1983

Mr. Frank Calzon
Executive Director
The Cuban American National Foundation
1000 Thomas Jefferson Street, N.W.
Suite 601
Washington, D.C. 20007

Dear Mr. Calzon,

Thank you for your letter of November 16, and the information you sent me about Cuba. Although I have not yet had the chance to read through all the booklets you sent, I do particularly appreciate the material on the Castro connection with the narcotics trade.

Do keep me in mind as The Cuban American National Foundation releases more information.

Cordially,



Morton C. Blackwell
Special Assistant to the President
for Public Liaison

MCB:wc

THE WHITE HOUSE
WASHINGTON
December 13, 1983

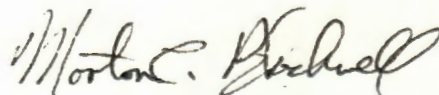
Mrs. Helen S. Evans
Secretary
Gold Star Wives of American, Inc.
401 East El Paso
Broken Arrow, OK 74012

Dear Mrs. Evans,

President Reagan has asked me to respond to your kind letter of November 29, and to thank you for forwarding the clipping from the Carson-Wilson Rigney-Forrester Post News.

We were happy to hear that the Gold Star Wives have formed a new chapter, and wish you all the best luck for the future.

Cordially,



Morton C. Blackwell
Special Assistant to the President
for Public Liaison

MCB:wc

MB

THE WHITE HOUSE

WASHINGTON

December 13, 1983

Dear Chuck:

It was a great pleasure meeting you last Thursday evening, and I again congratulate you on your high standing among the American people as evidenced by TIME Magazine's "Man of the Year" contest.

As discussed, we would be very pleased if you could address one of our Central America Outreach Meetings on the subject of our policy in Central America and the United Nations.

We meet every Wednesday at 2:30 p.m. in Room 450 of the Old Executive Office Building. Please let me know if you would be available to speak for approximately 15 minutes and accept 15 minutes of questions on a Wednesday in January or in February.

In the meantime, please know that we cheer you on!

Sincerely,

Faith

Faith Ryan Whittlesey
Assistant to the President
for Public Liaison

The Honorable Charles M. Lichenstein
Alternate United States Representative for
Political Affairs
United States Mission to the United Nations
799 United Nations Plaza
New York, New York 10017

cc - M.B.