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MEMORANDUM

To: Reporters and Editors
Re: Ministry responses
Da: Monday, March 31, 2008

On March 11, Sen. Chuck Grassley, ranking member of the Committee on Finance, and Sen. Max Baucus, chairman, wrote follow-up letters to four ministries that had not provided information in response to Grassley's letter of Nov. 5, 2007, inquiring about various issues related to tax-exempt policy. The senators encouraged the ministries to cooperate and asked for a response by today. The latest accounting is:

On Friday, March 28, the Benny Hinn/World Healing Center Church delivered a second submission of information on cd and in hard copy form. This was the ministry's second submission in a "rolling production" of documents.

Also on Friday, March 28, Senator Grassley's tax staff spoke with a lawyer for Randy and Paula White, who indicated that the Whites' first batch of answers has been FedExed to Senator Grassley. The material was scheduled for delivery today but may take some time to get through Senate mail security screening.

The Eddie Long ministry said last week that it would be providing information in response to the March 11 letter on April 15. Senator Grassley plans to continue dialogue with the Creflo Dollar and Kenneth Copeland ministries. The committee is beginning its review of the material that has been received, as well. Senator Grassley made the following comment on the status:

"It's good to see the majority of the ministries offering information. They receive generous tax breaks as non-profit organizations. In general, the federal Treasury forgoes billions of tax dollars a year to tax-exempt groups. The ministries' sharing of material with the Senate committee in charge of tax policy shows an interest in accountability for their special tax status."

The text of the March 11 letters and press release follow here.

For Immediate Release
Wednesday, March 12, 2008

Grassley, Baucus Urge Four Ministries to Cooperate with Information Request

WASHINGTON – Sen. Max Baucus, chairman of the Committee on Finance, and Sen. Chuck Grassley, ranking member, have written to four ministries to urge cooperation with an earlier information request from Grassley. Baucus and Grassley lead the committee with exclusive Senate jurisdiction over tax policy; the ministry inquiry that Grassley launched last November is meant to gauge the effectiveness of certain tax-exempt policies.

“This ought to clear up any misunderstanding about our interest and the committee’s role,” Grassley said. “We have an obligation to oversee how the tax laws are working for both tax-exempt organizations and taxpayers. Just like with reviews of other tax-exempt organizations in recent years, I look forward to the cooperation of these ministries in the weeks and months ahead.”

Grassley wrote to six ministries on Nov. 5, 2007, asking a series of questions on the non-profit organizations’ expenses, treatment of donations and business practices. The questions were based on presentations of material from watchdog groups and whistleblowers and on investigative reports in local media outlets. One of the six ministries – Joyce Meyer Ministries of Fenton, Mo. – has cooperated substantially with his request and provided the requested information. Benny Hinn Ministries of Grapevine, Texas, has indicated a willingness to cooperate and provided answers to five of the 28 questions so far.

Representatives for Randy and Paula White of Without Walls International Church/Paula White Ministries, Tampa, Fla., verbally have indicated to Finance Committee staff that they will cooperate. Baucus and Grassley wrote to them on March 11 to thank them for the verbal commitment and to reiterate the committee’s role.

The remaining three ministries have not cooperated, citing privacy protections or questioning the committee’s standing to request the information. Baucus and Grassley wrote to them on March 11 to describe the committee’s jurisdiction and role in determining the effectiveness of tax policy developed by the committee, distinct from the Internal Revenue Service’s role, which is to enforce existing law.

The three ministries are: Kenneth and Gloria Copeland of Kenneth Copeland Ministries, Newark, Texas; Creflo and Taffi Dollar of World Changers Church International/Creflo Dollar Ministries College Park, Ga.; and Eddie L. Long of New Birth Missionary Baptist Church/Eddie L. Long Ministries, Lithonia, Ga.

The committee’s jurisdiction includes the federal tax policy governing the billions of dollars donated to and controlled by the nation’s tax-exempt groups. The federal government forgoes the collection of billions of dollars to tax-exempt organizations every year.

The text of the March 11 follow-up letters to the four ministries follows here. The text of the Grassley Nov. 5, 2007, letters to the six ministries is available at finance.senate.gov.

March 11, 2008

Kenneth and Gloria Copeland
Kenneth Copeland Ministries
14355 Morris Dido Road
Newark, TX 76071

Dear Mr. and Mrs. Copeland:

As senior members of the United States Senate and as Chairman and Ranking Member of the Committee on Finance, it is our duty under the Constitution to conduct oversight into matters related to legislation enacted by Congress. The purpose of oversight is to determine how well a particular agency of the executive branch is administering legislation enacted by Congress, if a particular law or section of the law is being administered in a manner consistent with the intent of Congress and what changes might be required to a law to improve and enhance it. Oversight through the committee system is an important way for Congress to determine if the laws of this country are sound and if they are administered according to the intent of Congress.

One of the roles of the Finance Committee under the Standing Rules of the Senate encompasses the exercise of oversight over the administration of the federal tax revenue system by the Internal Revenue Service to make sure that its rules and procedures meet the purpose and intent of the revenue code, including those rules applicable to non-profit organizations. In order to do this effectively, the Committee needs to understand clearly and specifically how non-profit organizations are structured and operate.

On November 5, 2007, Ranking Member Grassley sent a letter requesting information from your ministry related to the laws that govern tax-exempt organizations. While the inquiry is not part of an enforcement action, which would properly belong to the IRS, it is within the jurisdiction of the Committee to make these inquiries. The Committee conferred with the Senate Legal Counsel to ensure that the letter was well within the scope of the authority of the Committee and that it does not infringe upon First Amendment rights.

Prior to your organization determining whether to submit the requested information, Committee staff members met with your legal counsel to explain the purpose of the investigation and to address your specific concerns. The Committee recognizes the concerns regarding the privacy and confidentiality of certain records and has offered to work with your organization to protect any proprietary or confidential information. Unfortunately, the information submitted by your organization was incomplete. Staff members contacted your legal counsel in an attempt to secure further cooperation and once again address your concerns. To date, you and/or your legal counsel have not provided the requested information to Senator Grassley, nor offered any assurances that the information would be forthcoming.

The Committee continues to hope that mutually respectful discussions will enable the Committee to obtain the requested information without resorting to compulsory process. Therefore, as Chairman and Ranking Member of the Committee on Finance, we are affording you another

opportunity to send the information requested by Senator Grassley in the letter dated November 5, 2007. Our office should receive the requested documentation no later than March 31, 2008.

Thank you for your prompt attention to this matter, and we look forward to your cooperation.

Sincerely,

Max Baucus
Chairman

Charles Grassley
Ranking Member

March 11, 2008

Creflo and Taffi Dollar
World Changers Church International
Creflo Dollar Ministries
2500 Burdett Road
College Park, GA 30349

Dear Dr. and Mrs. Dollar:

As senior members of the United States Senate and as Chairman and Ranking Member of the Committee on Finance, it is our duty under the Constitution to conduct oversight into matters related to legislation enacted by Congress. The purpose of oversight is to determine how well a particular agency of the executive branch is administering legislation enacted by Congress, if a particular law or section of the law is being administered in a manner consistent with the intent of Congress and what changes might be required to a law to improve and enhance it. Oversight through the committee system is an important way for Congress to determine if the laws of this country are sound and if they are administered according to the intent of Congress.

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Thank you for your prompt attention to this matter, and we look forward to your cooperation.

Sincerely,

Max Baucus
Chairman

Charles Grassley
Ranking Member

March 11, 2008

Bishop Eddie L. Long
New Birth Missionary Baptist Church
Eddie L. Long Ministries
6400 Woodrow Road
Lithonia, GA 30038

Dear Bishop Long:

As senior members of the United States Senate and as Chairman and Ranking Member of the Committee on Finance, it is our duty under the Constitution to conduct oversight into matters related to legislation enacted by Congress. The purpose of oversight is to determine how well a particular agency of the executive branch is administering legislation enacted by Congress, if a particular law or section of the law is being administered in a manner consistent with the intent of Congress and what changes might be required to a law to improve and enhance it. Oversight through the committee system is an important way for Congress to determine if the laws of this country are sound and if they are administered according to the intent of Congress.

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Thank you for your prompt attention to this matter, and we look forward to your cooperation.

Sincerely,

Max Baucus
Chairman

Charles Grassley
Ranking Member

March 11, 2008

Randy and Paula White
Without Walls International Church
Paula White Ministries
2511 North Grady Avenue
Tampa, FL 33607

Dear Randy and Paula White:

As senior members of the United States Senate and as Chairman and Ranking Member of the Committee on Finance, it is our duty under the Constitution to conduct oversight into matters related to legislation enacted by Congress. The purpose of oversight is to determine how well a particular agency of the executive branch is administering legislation enacted by Congress, if a particular law or section of the law is being administered in a manner consistent with the intent of Congress and what changes might be required to a law to improve and enhance it. Oversight through the committee system is an important way for Congress to determine if the laws of this country are sound and if they are administered according to the intent of Congress.

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We write today to follow up on your representative's recent conversations with the Finance Committee staff director and a member of Senator Grassley's Finance Committee staff in which your representative expressed your willingness to provide the written material requested in Senator Grassley's November 5 inquiry. We appreciate your cooperation and look forward to mutually respectful discussions that will enable the Committee to obtain the requested information without resorting to compulsory process.

Thank you for your prompt attention to this matter, and we look forward to your continued cooperation.

Sincerely,

Max Baucus
Chairman

Charles Grassley
Ranking Member