

IRS ruling may challenge tax status of nonprofit groups

By Teresa A. Parsons

The efforts of Catholic Charities and other non-profit organizations to advocate on behalf of the poor and the vulnerable could be stifled by a ruling the Internal Revenue Service is proposing.

If the ruling is adopted, non-profit organizations may be forced to choose between their tax-exempt status and their freedom to present opinions and information about social issues and public policy.

Turmoil over the distinction between advocacy and lobbying has percolated in Washington for years, according to Father Thomas J. Harvey, executive director of Catholic Charities, USA.

"Now, the whole definition of what is public, community education and what is lobbying is at stake," he said during an address at last week's seventh annual New York State Catholic Charities Convening in Rochester. Hosted by social ministries of the Diocese of Rochester, the two-day gathering attracted more than 100 staff members and volunteers from Catholic Charities organizations in all eight New York state dioceses.

The proposed IRS ruling would place a new and broader interpretation on an 11-year-old federal law that governs political activity by tax-exempt organizations. Specifically, the ruling seeks to define lobbying as any activity that might affect legislation at any level of government.

The deadline for public comment on the ruling was Friday, April 3. But last month, in testimony presented to the House Ways and Means Committee's Oversight Subcommittee, attorneys for the U.S. Catholic Conference warned that such an interpretation could threaten the tax-exempt status of non-profit organizations that engage in research, publish newsletters, or issue press statements taking positions on public policy or moral issues.

"Specifically, if voter-education material is widely distributed, but focuses only on a single issue or a narrow range of issues, (the IRS) characterizes it as prohibited political campaign activity, even if no statements of support for or opposition to any candidate are made," the attorneys wrote in their statement.

Particularly during the past decade of budgetary belt-tightening on both federal and state levels, religious organizations have considered themselves obliged to address the

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moral aspects of social, economic and political issues.

Outreach by parishes and voluntary groups has become the safety net for individuals who no longer qualify for government assistance. Acting as the support network for such outreach efforts, Catholic Charities has in many instances become the Church's voice on social issues, ranging from teenage pregnancy to immigration reform.

Catholic Charities and other religious agencies must continue to incorporate service to those in need with advocacy to transform the social order, according to Monsignor John J. Egan, director of the Archdiocese of Chicago's Office of Human Relations and Ecumenism, who also addressed the state Catholic Charities' convening.

"If there is another group working with the poor, the disabled and the needy which is more aware than Catholic Charities of the suffering caused by governmental action that cuts back on the funding for essential services, I do not know what that group is," he said.

Monsignor Egan was an early proponent of the link between service and advocacy in Catholic social action. "At Vatican II, the Council declared that while the Church has no political agenda of its own, it has the obligation to defend and promote human dignity," he explained. "I have found that service without advocacy can be oftentimes cruel, but that advocacy that ignores both immediate and long-term service can be too mechanical. It runs the risk of leaving the bleeding person by the side of the road, while we campaign and organize the posse to clear the area of bandits, and enact laws that will punish criminals more severely for assault."

The movement to incorporate advocacy with service is more than philosophical. It has been marked on the local level by sweeping structural changes. When Catholic Charities in the Diocese of Rochester reorganized two years ago and adopted a parish-based structure of diocesan social ministries, it was in the forefront of the national movement towards mobilizing grass-roots support.

Monsignor Egan was also among the early advocates of such a grass-roots approach to social change. During the mid-1950s and early 1960s, he worked alongside Saul Alinsky, the "father of community organiz-

ing," in the effort to transform Chicago's troubled neighborhoods.

At that time, he recalled, Church and community leaders were divided over who should determine the agenda for social reform — the professional social workers and their agencies, or leaders among the poor and minority groups. At issue was the right of all men and women to share in their own

liberation from poverty and discrimination.

"Today, I think it is safe to say many of those arguments are behind us," Monsignor Egan said. "I find no social-action leaders who would call social services 'putting Band Aids on cancers,' and no social workers who deny the need for empowering people and building new institutions."

Both he and Father Harvey hope that religious and non-profit organizations can meet the current challenge from the IRS with a united front.

"Ours is not a Catholic dream. Nor are our values strictly Catholic values," Monsignor Egan said. "We believe that justice, fairness and concern for the common life are human needs and values rooted in the nature of human persons."

Contributing to this report were NC News correspondents.

Balloon launch will herald National Science Week

Nazareth Academy freshmen will participate in the National Balloon Launch on April 6. The event will kick off National Science and Technology Week, which serves to emphasize the growing impact of science and technology on society.

Sponsored by the Triangle Coalition for Science and Technology Education, the launch will involve more than 225,000 elementary and high school students. Each balloon will be attached to a postcard listing the latitude and longitude coordinate from which the balloon was launched. All balloons will be launched simultaneously in different parts of the country.

Prevailing winds and altitude will carry the balloons to destinations around the world. Those who find the balloons will be asked to mail the attached postcards to the American

Geological Institute in Virginia. AGI will then return each card to the school that launched its corresponding balloon, thereby making it possible for students to plot each balloon's course.

The science department of Nazareth Academy has invited junior high school students from neighboring schools to participate with Nazareth students. Prior to the launch, Nazareth will offer a class on meteorology, after which students will plot on a map the group's predictions of where the balloon will land. When the postcards are returned to Nazareth, students will be able to see how well they were able to chart their balloon's eventual course.

National Science and Technology Week, April 5-11, is sponsored by the National Science Foundation in Washington, D.C.

Mooney student publications win top awards in state competition

Cardinal Mooney High School's student newspaper, yearbook and annual literary magazine took several top awards in this year's Empire State School Press Association (ESSPA) competition.

The Crest, Mooney's newspaper, received an All New York State Rating for overall excellence.

Apogee '86, the annual yearbook, was awarded a first-place rating for overall excellence in the annual evaluation. The yearbook was also entered for the first time in the American Scholastic Press Association (ASPA) contest, in which it received the highest rating of First Place, gaining 885 points out of a possible 1,000.

ESSPA judges awarded Myriad '86, the Greece high school's annual literary magazine, a first-place rating for overall excellence. Michael Kautzky, senior, received an honorable mention for his poem in last June's issue.

The moderators for these publications are Sister Mary Anne Coughlin, SSJ, for The

Crest; Sister Mary Eymard, RSM, for Apogee '86; and Jeanette Leo, for Myriad '86. Approximately 100 students, collectively, participate in these publications.

Thomas Donohue Chapel Choir to perform at Nazareth Arts Center

The Casa Italiana of Nazareth College will present an evening of music with the Thomas Donohue Chapel Choir and the Sarum Singers on Sunday, April 12, at 7 p.m. at the Nazareth Arts Center, Auditorium A-13.

Choir director Thomas Donohue, a music teacher at the Eastman School of Music, is well-known for directing the *a cappella* choir at Rochester's St. Mary's Church in the years 1968-86. Donohue and his choir offer a wealth of Christian song, from Gregorian chants to Renaissance Masses, madrigals, modern hymns and anthems.

The concert is free and open to the public. A reception will follow in the Casa's LeChase Lounge.

THOUGHTS TO CONSIDER



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FUNERAL DIRECTOR

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