

Mr. PATMAN. Now when was the ABC, Americans Building Constitutionally, established?

Mr. HAYES. The document was filed July 15, 1966.

Mr. PATMAN. Is ABC a philanthropic organization?

Mr. HAYES. ABC is strictly an educational organization.

Mr. PATMAN. Well, what about philanthropic? Does that include—

Mr. HAYES. No. Its purpose is educational.

Mr. PATMAN. And certain people are to benefit from it?

Mr. HAYES. Yes.

Mr. PATMAN. Who benefits from it?

Mr. HAYES. No officer, no individual benefits from it.

Mr. PATMAN. Who does?

Mr. HAYES. It was organized for the benefit of the membership.

Mr. PATMAN. Well, the membership get—

Mr. HAYES. Get the information.

Mr. PATMAN. Get the benefit.

Mr. HAYES. That is correct.

Mr. PATMAN. What is the purpose of ABC? In other words, how would you define the purpose of ABC.

Mr. HAYES. I will be glad to give it to you.

Mr. PATMAN. All right, sir.

Mr. HAYES. The purpose of ABC is to help citizens of the United States make full use of their rights guaranteed them under the Constitution.

Mr. PATMAN. In other words, to carry out your theory of tax avoidance if necessary. People are not required to pay any more, which I agree with, than they are compelled to pay under the law.

Mr. HAYES. Yes, sir.

Mr. PATMAN. Now ABC operates in the same building in Barrington, Ill., as does the Sales Analysis Institute and the Sales Analysis Institute Foundation; is that correct?

Mr. HAYES. That is correct.

Mr. PATMAN. Has ABC filed an application for Federal tax exemption?

Mr. HAYES. No, sir.

Mr. PATMAN. Why hasn't ABC filed an application for Federal tax exemption?

Mr. RAY. That was covered in my statement.

Mr. PATMAN. Well, tell it again. Answer the question.

Mr. HAYES. It was covered in Mr. Ray's original statement, the details of which I—

Mr. PATMAN. Well, it would be a very simple answer I would think you know, why you haven't filed it. In other words, the question is, Why hasn't ABC filed an application for a Federal tax exemption?

Mr. HAYES. It is our opinion that ABC is not required to file such an application.

Mr. PATMAN. For exemption?

Mr. HAYES. That is correct.

Mr. PATMAN. In other words, you can just create them out of thin air and nobody can pass on it? All right. Who advised ABC that it does not have to file an application for a Federal tax exemption?

Mr. HAYES. As a trustee I can't reveal that.