

Mr. PATMAN. Has the R. D. Hayes Family Foundation filed an application for Federal tax exemption?

Mr. HAYES. It has not.

Mr. PATMAN. Why hasn't the R. D. Hayes Family Foundation filed an application for Federal tax exemption?

Do you mean to say that you are operating under a law that is above our U.S. Government laws and therefore you do not have to comply with the U.S. Government laws?

Mr. RAY. Mr. Chairman, if he may be permitted to have the answers which he has submitted before him, he can answer these questions.

Mr. PATMAN. Which?

Mr. RAY. We presented all the information.

Mr. PATMAN. You mean this morning?

Mr. RAY. Yes, sir.

Mr. PATMAN. About the Hayes Foundation?

Mr. HAYES. Yes.

Mr. RAY. The Hayes Family Foundation and SAIF, the answers to your series of questions.

Mr. PATMAN. Anyway, you have not filed any application for tax exemption?

Mr. HAYES. We have not.

Mr. PATMAN. Do you contend that you do not have to file one?

Mr. HAYES. No, no, we do not contend that.

Mr. PATMAN. You do not contend that. Did anybody advise you not to file an application for tax exemption for the Hayes Foundation?

Mr. HAYES. This is my understanding as to what the law reads.

Mr. PATMAN. Did anybody advise you, though, that you did not have to file an application for tax exemption in order to get a tax exemption?

Mr. HAYES. I believe not in this case.

Mr. PATMAN. You do not think anybody did. Has the R. D. Hayes Family Foundation filed a tax return form 990-A?

Mr. HAYES. Not at this point.

Mr. PATMAN. Why hasn't the Hayes Family Foundation filed a tax return form 990-A?

Mr. HAYES. We do not believe it is required by law.

Mr. PATMAN. The law says it, does it not?

Mr. HAYES. No; I believe not.

Mr. PATMAN. Who advised the Hayes Foundation that it does not have to file a tax return form 990-A?

Mr. HAYES. They were advised by counsel.

Mr. PATMAN. Who was the counsel?

Mr. HAYES. I cannot reveal that.

Mr. PATMAN. Why can't you?

Mr. HAYES. It would lead to harassment.

Mr. PATMAN. Harassment? Who would harass him?