Mr. SURREY. The contributions to the charitable organizations are deductible by the individual contributor, but not the contribution to the organizations you mention, which are exempt under other sections.

Mr. MORTON. I see what the difference is. Thank you very much.

Mr. CORMAN. Mr. Chairman, I wanted to ask one further question. The more I think about this: How difficult your job must be.

Mr. COHEN. I get shot at from all sides.

Mr. CORMAN. We really do get the Government making some very substantial decisions concerning political activities, and I would think if you have any idea about legislative change that we really ought to get the administration off the hook if possible, or at least with a little bit more objective tests than the ones which apparently exist, because I think that is a very hazardous thing, and particularly considering the fact that so much political activity today is in the form of "education." I should think that your job would become more and more complex, in the greater and greater threat that you are either stifling patriotism or permitting tax dollars to go for political activities.

Mr. SURREY. I might say that what you say has merit, Mr. Corman, but, on the other hand, this is a problem that a great many people have worried themselves about and concerned themselves about for a great many years, and it is not easy to come up with more objective tests than are in the law today.

I think, if we could reach new tests readily, we would have reached them some time ago.

But you are dealing, essentially, with a concept that Congress has in mind. They do want to support education, and they do not want to support propaganda. It is very difficult to draw that line.

The regulations provide considerably more detail than the statute and they have been available in the form they are now in for about 10 years, and yet I have not seen anybody suggest more objective tests than are contained in them. Given the basic concept, one can go just so far and the rest does fall upon the administrator and the courts to make these final decisions.

Mr. CORMAN. We are satisfied you are doing the best you can. It is all right with me but it must be a tough job.

Mr. PATMAN. Mr. Surrey, do you think that the extent to which tax-exempt foundations influence or control businesses, directly or indirectly, should be the object of continuous public inquiry so both the stockholders, employees, and the general public have this information?

Mr. SURREY. Yes, sir. Of course, I think we would go further than that and I would say that we would very much prefer legislation that ends it.

Mr. PATMAN. Have you made any such recommendation?

Mr. SURREY. Yes, sir.

Mr. PATMAN. Where are those recommendations?

Mr. SURREY. Those recommendations are in the Treasury report, and one distinct recommendation——

Mr. PATMAN. 1964?

Mr. SURREY. 1965.

Mr. PATMAN. 1965?

Mr. SURREY. Yes, sir.