

# Churches should avoid party affiliations, lawyers say

By SUSAN HOLDSCLAW  
Staff Writer

Faced with "vague" IRS tax codes, prominent church lawyers advise tax-exempt religious organizations to follow strict guidelines when surrounded by the political hoopla of this election year.

Oliver Thomas, general counsel for the Baptist Joint Committee on Public Affairs, said churches must walk a fine line when it comes to politics because they could lose their tax-exempt status. "Churches should feel free to address the issues and have a responsibility ethically and religiously to do that," he said. "But they should stay away from particular candidates and parties."

Designed to prevent tax-exempt funds from promoting political views, section 501.C3 of the IRS tax code prohibits churches and other religious organizations from engaging in

partisan political activity.

But Deirdre Halloran, a former IRS attorney who now works for the U.S. Catholic Conference, said the code's vagueness "scars people off and they don't want to do anything."

"IRS guidance in this area doesn't go very far," she said.

Thomas and Halloran stressed the church's role in voter education — telling members what the issues are and how the candidates stand on them. But the distribution of any political information must be completely unbiased, they said.

Their advice to avoid jeopardizing the tax-exempt status of churches includes:

- Don't endorse any political candidate. Churches can sponsor political debates on church property as long as all the candidates for a particular office are invited to participate.

- Don't provide financial assistance to any candidate.

- Don't display or distribute partisan campaign literature. Churches can publish information about candidates, but the material must be stated fairly and include a wide range of issues. "You run into problems with voting records if they are narrowly targeted to specific issues," Thomas said. He said the best way to publish information about candidates is through an unbiased questionnaire.

- Don't publish partisan political advertisements. If a church decides to accept political advertisements for its newsletter or newspaper, it must accept them from all candidates.

- Don't establish or support a political action committee.

- Don't provide mailing lists only to certain candidates. If a church gives its membership list to one

candidate, it must give it to all candidates for that office.

Despite these restrictions, Thomas said the IRS was hesitant to prosecute churches who violate them because of the political fallout and the constitutional questions raised by the investigation.

Halloran added that because the IRS did not monitor churches' political activity, it could only find out if a church was violating the code through a complaint or a news story.

Sandra Harris, a public affairs officer for the IRS in Greensboro, said the IRS did not send "spies" to churches to check their compliance with the code, but relied on the public to bring the matter to its attention. "If we have something like that, we do check it out."

Thomas said no church has ever lost its tax-exempt status for speaking out on candidates.

However, Halloran noted that the Supreme Court upheld a ruling in 1972 that one religious organization, Christian Echoes National Ministry, should have its tax-exempt status revoked under the IRS code for participating in a political campaign. The Supreme Court has yet to rule on similar cases specifically involving churches.

Other than filing differences, the IRS makes no distinction between churches and religious organizations when it comes to participation in political campaigns. "Political activity restrictions apply across-the-board," Halloran said.

Until 1987, any church that violated the restrictions could only lose its tax-exempt status, she said. But the Revenue Act of 1987 also places a tax on the political expenditures, the organization and the managing officials.

Bill Hoyle, associate minister of Binkley Memorial Baptist Church, said the only way his church had been involved in the recent political campaigns was through an elective Sunday School class — "Christian Citizenship in Politics." Hoyle said the class studied Biblical themes, such as peace and justice, in relation to today's politics.

"We do not distribute any literature endorsing any candidates," he said. "We try to speak out loudly and strongly on issues we feel our faith addresses directly, but we won't endorse or work for one candidate because they agree with us."

Aside from the legal problems churches can incur by partisan political support, Thomas also questioned the ethical considerations. "It's very difficult and rare to be able to identify one person as 'God's candidate.'"

## Speaker addresses health care difficulties in Central America

By LAURA DOVE  
Staff Writer

Providing health care in El Salvador is at best a risky business and at worst a process hampered at every turn by the Salvadoran military, said Dr. Mauricio Pena in a speech Wednesday.

Pena, who is on a lecture tour sponsored by the International Health Forum to educate citizens of the United States to the realities of El Salvador, spoke at the School of Public Health to about 45 people.

Suzy Prenger, the director of the Salvadoran Medical Relief Fund, introduced Pena and translated his speech, which was delivered in Spanish.

"I am struck by the difficulty that (Salvadoran) health professionals have in providing the most basic of care," Prenger said in her introduction.

Health workers are often assumed to be supporters of the Salvadoran opposition and are frequently questioned and searched by the military, she said.

While health care in San Salvador, the nation's capital, is usually

available, the situation in the rural communities of El Salvador is dire, said Pena.

Pena is a member of COPROSAL, the International Committee of Salvadoran Health Professionals, which tries to educate rural citizens to provide the rudiments of health care in their own communities.

COPROSAL provides educational resources on a variety of levels, from a "health promoter," who is often illiterate but can identify common illnesses and knows basic first aid, to trained nurses and surgical assistants, Pena said.

COPROSAL also organizes mobile medicine supply vehicles and community clinics.

One of the group's main goals is to secure "the open and free right of a person to seek and receive medical care," but that "this right has not been respected" and is usually actively sabotaged by the government of El Salvador, he said.

Medical clinics are frequently designated as "military objectives," and the destruction of a hospital

or medical facility is treated as a victory by the government, he said.

Members of the audience had also worked in El Salvador.

"Medical people are being attacked by both sides," and not merely by the government, said Major Everett Langford, who recently returned from El Salvador where he saw an installation bearing the Red Cross symbol attacked by guerrilla forces.

Langford also stressed the good intentions of the U.S. military in El Salvador, saying "We have one purpose: to help the people. We were told to be totally apolitical."

A Salvadoran citizen in the audience said, "After three billion dollars spent on bullets and bombs and weapons, we still do not have peace, and that is the issue."

Although he gave a long list of health problems in El Salvador, including malaria, intestinal parasites, and extremely primitive sanitation, Pena said there is hope, because El Salvadorans are not as passive about their health as they once were and are trying to take care of themselves.

## Campaign regulations restrict visibility, judicial candidates say

By KARI BARLOW  
Staff Writer

Although the N.C. Court of Appeals candidates are gearing up for the last month of their campaigns, their efforts are unfamiliar to many voters because of the strict campaigning restrictions the candidates must follow.

The court, composed of 12 judges, has two seats up for election that have unexpired terms and will end in 1992. The seats are up for election now because the incumbents were appointed by the governor.

Judge Robert Orr, the incumbent Republican, is campaigning against Democratic Judge John Friday, who serves now as an emergency Superior Court Judge.

Republican Judge Donald Smith is running to retain his seat against Democrat John Lewis Jr.

Judicial candidates are strictly restricted by state campaign codes.

"There are no issues, because there is a code of judicial conduct which will not allow judges to debate or discuss issues," said Hubert Whitaker, Orr's campaign manager. "They are judges and will have to oversee issues that they might be involved in during the campaign."

Media ads are allowed but are only

used to state qualifications and credibility, Whitaker said.

"I'm not saying this is the best way to get judges or the only way," Friday said. "It is the only way to elect judges under our (state) constitution. It is probably good for candidates to get out and meet people."

But some of the candidates said the guidelines are a hindrance to their campaigns.

"It's very difficult because we can't really have a platform," Smith said. "I think the system ought to be changed. Any judge cannot by the very nature of his or her job let politics enter into his job."

Smith said the political system of judicial elections prevents many attorneys from winning office since they are Republicans and the majority of the state's voters are registered Democrats. Smith was appointed to the Court of Appeals by Gov. Jim Martin in January.

The candidates all said they are running campaigns at a personal level with little advertising.

"It's a low-key, low-visibility campaign. I'd say it was an uphill battle," Whitaker said. "We started campaigning in February. I think Judge Orr has a strategy. He is going day and night."

Orr was also appointed to the Court of Appeals by Martin two years ago. Whitaker said his campaign has included fund-raisers and visits to almost every county in North Carolina. They may also run television and radio ads if the campaign has enough money, he said.

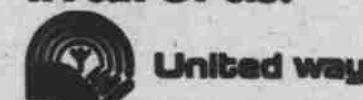
"I think he has a very strong bipartisan support throughout the state," said Whitaker.

"I've been going to state conventions, political fund-raisers, political meetings. I'm going to continue doing the same thing I've been doing," Smith said, adding that he cannot afford television and radio advertising at this point.

"I'm making a sincere effort to reach voters. We have to be very careful about raising money (according to the guidelines). I had only one fund-raiser during the primary," Friday said.

Lewis could not be reached for comment.

It brings out the best in all of us.



Receive one month's free rent!

**Because all things are not created equal.**

- Jacuzzi and exercise facilities
- Lighted tennis courts
- Distinctive, luxurious floor plans
- Two gorgeous clubhouses, complete with two pools
- Vaulted ceilings, fireplaces, miniblinds, bay windows
- Location! Two miles from UNC and Memorial Hospital, 17 miles from RTP and Duke



**Woodbridge**  
Apartments

601 Jones Ferry Rd., Hwy 54 Bypass, Carrboro  
(919) 967-0955

Developed and Managed by Charter Properties, Inc.  
Open 7 days a week

**RECYCLE**  
This Newspaper

**FOISTER'S**  
Relocation  
**SALE!**

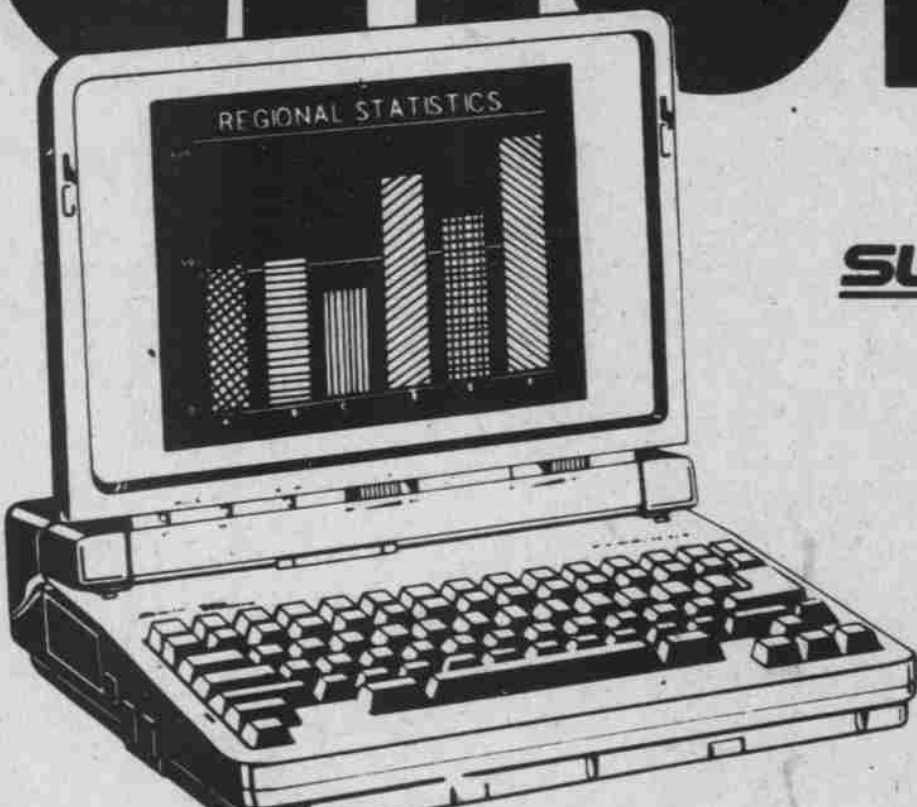


**Lowest Prices Ever!**

Everything In The Store  
**20-50% OFF**  
Starts Thursday, Sept. 22

**Foister's Camera Store**  
133 E. Franklin St.  
Downtown Chapel Hill  
942-3026 9:00-5:30 Mon.-Sat.

# ROAD SCHOLAR



**SUPERSPORT™**

Dual 3.5" 720K Floppy Drive Model  
Suggested Retail Price: reg. \$1527.00  
Special Student Price: **\$1450.00**

20MB Hard Disk Model  
Suggested Retail Price: reg. \$2327.00  
Special Student Price: **\$2250.00**

**ZENITH INNOVATES AGAIN — WITH THE NEW BATTERY-DRIVEN SUPERSPORT™ — TO TAKE YOU FROM COLLEGE TO CAREER.**

Small, lightweight, flexible and economical. Ideal for spreadsheets, word processing and more. That's the new SupersPort from Zenith Data Systems — today's leader in battery-operated portables.

**FLEXIBLE COURSE SCHEDULE.** Whatever your agenda, the SupersPort's modular configuration easily adapts to your computing style. With a detachable battery for easier portability. An AC adapter recharger that plugs into any outlet. MS-DOS™ to run virtually all PC XT compatible software. And 640K RAM — expandable to 1.64MB with EMS. Plus the SupersPort comes in your choice of dual 3.5" 720K floppy drive or 20MB hard disk models. For flexible desktop performance anywhere on campus.

**CARRY SOME GREAT HOURS THIS TERM.** Hours of battery power, that is. For greater productivity everywhere your studies take you. Thanks to Zenith's comprehensive *Intelligent Power Management* — a system that lets you control how your battery power is consumed. So you won't waste valuable energy on components and peripherals not in use.

**EASY COLLEGE READING.** The easiest. After all, the SupersPort features Zenith's renowned dazzling backlit *Supertwist* LCD screen for crisp text and superior readability. And its CRT-size display is one-third larger than most competing portables for enhanced viewing. The screen even tilts back 180-degrees so it lies flat to accommodate a desktop monitor.

TO CATCH THE NEW SUPERSPORT PORTABLE PC AT A SPECIAL STUDENT PRICE. VISIT YOUR ZENITH DATA SYSTEMS CAMPUS CONTACT TODAY:

**ZENITH data systems**

PC XT is a registered trademark of IBM Corp. MS-DOS is a registered trademark of Microsoft Corp. Special pricing offer good only on purchases directly through Zenith Contact's listed above by students, faculty and staff for their own use. No other discounts apply. Limit one portable personal computer per individual in any 12 month period. Prices subject to change without notice.

© 1988 Zenith Data Systems Form No. 1392

# Student Stores

