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# United States Senate

COMMITTEE ON FINANCE

WASHINGTON, DC 20510-6200

November 5, 2007

RUSSELL SULLIVAN, STAFF DIRECTOR  
KOLAN DAVIS, REPUBLICAN STAFF DIRECTOR AND CHIEF COUNSEL

Creflo and Taffi Dollar  
World Changers Church International  
Creflo Dollar Ministries  
2500 Burdett Road  
College Park, GA 30349

Dear Dr. and Mrs. Dollar:

The Finance Committee has a long tradition of reviewing tax-exempt organizations. It is important that the Congress and the public have confidence that public charities, which benefit from very significant tax breaks, are operated in a manner that promotes continued trust and that these charities adhere to guidelines established by the Internal Revenue Service. Historically, Americans have given generously to religious organizations, and those who do so should be assured that their donations are being used for the tax exempt purposes of the organizations.

Recent articles and news reports regarding the possible misuse of tax-exempt donations made to religious organizations have caused some concern for the Finance Committee. Since your organization is not required to file Form 990 with the Internal Revenue Service, I am requesting that you answer the following questions and provide the following information for my review.

Please provide the requested information on searchable disks or electronically by December 6, 2007.

## **General**

1. The audited financial statements for World Changers Church International (WCCI), Creflo Dollar Ministries (CDM) and related tax-exempt entities for years 2004, 2005 and 2006.
2. The names of all affiliated churches and integrated auxiliaries.
3. The names and addresses of board members of WCCI and CDM for years 2004 to present and an explanation of their relationship to Creflo and Taffi Dollar.
4. The names and addresses of compensation committee members of WCCI and CDM and related tax-exempt entities for years 2004 to present and an explanation of their relationship to Creflo and Taffi Dollar.

5. The dates and locations of all board meetings and the names of the persons in attendance from 2003 to present. Provide the total cost associated with conducting each meeting, including but not limited to lodging, meals, travel, entertainment and any extracurricular activities.

### Executive Compensation

1. A detailed explanation of the compensation paid to Creflo Dollar and Taffi Dollar from WCCI, CDM, and any integrated auxiliaries and related tax-exempt entities including, but not limited to, cash and non-cash gifts, housing allowances, loans (including the terms of the loans and a schedule of repayment), and personal use of assets of the tax-exempt organization (i.e. jets, employees, facilities) from 2004 to present.
2. A detailed list of any repayments made to the tax-exempt entity for the personal use of stated assets for years 2004 to present.
3. Any other payments to Creflo Dollar and Taffi Dollar including all cash or cash equivalent **excluded** from income reported to the IRS on Form W-2 or Form 1099 for years 2004 to 2006.
4. A detailed list of total housing allowances paid by WCCI, CDM and any related tax-exempt entity for the purpose of providing housing for Creflo Dollar, Taffi Dollar, and any officer, minister, employee, contractor, consultant or person(s) related to Creflo Dollar or Taffi Dollar from 2004 to present. A detailed list of all expenses paid by WCCI, CDM, and any integrated auxiliaries and related entities toward the purchase of any real property used by Creflo and Taffi Dollar from 1/01/2002 to present, including the address and square footage of each property. A detailed list of the total monthly expenses for all residences maintained for Creflo and Taffi Dollar from 1/01/2004 to present, including, but not limited to, those residences in Georgia and New York.
5. Credit card statements for all credit cards used by Creflo Dollar and Taffi Dollar from 2004 to present for expenses paid by WCCI, CDM and any related tax-exempt entity. An explanation of credit card expenses paid by WCCI, CDM and any related tax-exempt organization on behalf of, or for the benefit of, Creflo Dollar and Taffi Dollar.
6. A detailed list of all expense account items for Creflo Dollar and Taffi Dollar for 2004 to present.
7. It has been reported that the ministry purchased two Rolls Royces for Creflo and Taffi Dollar. Provide a list of all vehicles (Year, Make and Model) purchased, leased or maintained by WCCI, CDM or any other tax-exempt entity for the benefit of Creflo Dollar, Taffi Dollar or any officer, board member, minister, contractor, consultant or employee from 2002 to present. A detailed list of the yearly expenses to purchase and maintain each vehicle from 01/01/2002 to present. The list should also include date(s) of purchase, amount(s) of each purchase and date(s) and explanation(s) of any disposition.
8. Copies of any compensation recommendation(s) received by WCCI and CDM and the name(s) and address(es) of the person(s) that provided compensation recommendation(s).

### **Real and Personal Assets**

1. A list of all domestic and overseas bank accounts and investments of WCCI, CDM, and any integrated auxiliaries and related entities for years 2004 to present.
2. The detailed information (Year, Make, Model and Number) of aircraft owned or leased by WCCI and CDM, including amounts paid for the purchase and/or lease of the aircraft and all maintenance expenses. Copies of the flight records of any aircraft owned or leased from 2004 to 2006. Copies of Creflo and Taffi Dollar's flight itineraries for years 2004 to 2006.
3. A list of all real property owned and purchased by WCCI, CDM, any integrated auxiliary or any related tax-exempt entity, including the square footage of each property, and the tax-exempt purpose from ministry inception to present.

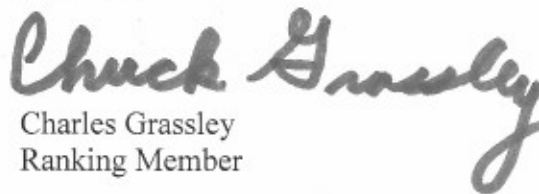
### **Other**

1. The written employment contract between Creflo Dollar and WCCI and CDM. The written employment contract between Taffi Dollar and WCCI and CDM. If there is no written contract, but a verbal one exists, provide a date and the persons who were part of that verbal agreement, the terms of the agreement and the amount to be paid to Creflo and Taffi Dollar.
2. The name and address of the person or company that publishes the works of Creflo and Taffi Dollar. The name and address of the person and/or company that prints, audio records and video records Creflo Dollar's and Taffi Dollar's sermons. The name and address of the person and/or company that owns the titles, copyrights, royalties or similar interests in videotapes, books, CDs, DVDs, and other materials prepared by WCCI or CDM. Are any of WCCI's or CDM's paid employees involved in the printing, publishing, recording, or distribution of the books, videotapes, CDs, or DVDs?
3. The names and addresses of the persons who decide how the funds of WCCI and CDM are spent. Are these decisions, both operational and financial, subject to oversight by any body within the ministries? If so, is this body elected or appointed? If appointed, by whom and on what basis are the members of the body appointed? Who has voting rights within WCCI and CDM? How often does the board meet? Copies of the board minutes for WCCI and CDM from 2004 to present that include any discussion regarding the compensation paid to Creflo Dollar, Taffi Dollar, the board of directors or members of the compensation committee.
4. A detailed list of all entities operated by related parties that received payment from WCCI, CDM or any related tax-exempt entity for years 2004 to present. Provide a detailed list of all persons related to Creflo and Taffi Dollar who received any form of payment or benefit from WCCI and CDM. List the type and amount of benefit received for years 2004 to present.

5. A detailed list of all payments, including any honorariums and love offerings, paid to visiting ministers, musicians, conference speakers or guests from WCCI or CDM for years 2004 to present. Include the name and address(es) of each person and copies of Form 1099 that were issued. If no Form 1099 was issued, provide an explanation and the names and addresses of all persons that determined no Form 1099 was required.
6. A detailed list of all cash and/or non-cash payments received by each board member for years 2004 to present. Copies of Form 1099 or Form W-2 issued to these persons.
7. A detailed list of all cash and/or non-cash payments received by each compensation committee member for years 2004 to present. Copies of Form 1099 or Form W-2 issued to these persons.
8. The names of all affiliated churches/ministries that made personal donations and/or gifts to Creflo and Taffi Dollar in years 2004 to present and the amount of each gift and/or donation. If the donation or gift was a non-cash item, provide a list of the donation/gift.
9. A detailed list of all the donations/gifts made to other ministers and ministries/churches from WCCI and CDM, to include the name of each recipient, address and amount of each donation/gift for years 2004 to present.
10. Explain the procedures for handling cash received during crusades, meetings or conferences held outside of the United States, including if bank deposits are made prior to returning to the United States.
11. It has been reported to the Finance Committee that Creflo Dollar was part of a group of ministers that celebrated the 40<sup>th</sup> anniversary of Kenneth Copeland Ministries. As part of this celebration, it has been reported that Mr. Dollar had invitations sent to certain ministers and pastors advising that they were trying to raise \$1 million to give as a personal gift to Kenneth and/or Gloria Copeland. Each minister and/or pastor was asked to forward his or her donation to Creflo Dollar Ministries. How much money was collected by Creflo Dollar Ministries for this purpose? Which ministries gave and what amount was given? It was reported that WCCI and/or CDM gave in excess of \$500,000. How much did WCCI and/or CDM give toward this gift? Provide the names and addresses of the board members who decided the amount to be gifted.

Thank you for your time and attention to this matter.

Sincerely,

  
Charles Grassley  
Ranking Member

CC: The Honorable Max Baucus  
Chairman  
U.S. Senate Committee on Finance