



AMERICANS FOR TAX REFORM

# LEGISLATIVE ALERT

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## **Summary of Official IRS Tax Guide for Churches and Religious Organizations**

The IRS has issued an official tax guide for churches and religious organizations that clarifies, among other things, what these organizations and their leaders may and may not do to influence government and public policy, and participate in political activity. Below are key points derived from the guide.

I. A church or religious organization may not,

A. Devote any substantial part of its activity to attempt to influence legislation;

1. Legislation is defined as action by Congress, any state legislature, any local council, or similar governing body with respect to acts, bills, resolutions, or similar items. It also includes action by the public in a referendum, ballot initiative, constitutional amendment, or similar procedure.

2. A church or religious organization will be regarded as attempting to influence legislation if it contacts, or urges the public to contact, members or employees of a legislative body for the purpose of proposing, supporting, or opposing legislation, or if the organization advocates the adoption or rejection of legislation.

B. Interfere in political campaigns, either in favor of or in opposition to a candidate;

1. Churches and political organizations cannot contribute to political campaigns in any way.

2. They also cannot issue verbal or written public statements in favor of or in opposition to any candidate.

II. A church or religious organization may,

A. Seek to influence actions by executive, judicial, or administrative bodies (e.g. DOJ, HHS, HUD, any court case), as these bodies do not engage in legislation;

B. Conduct educational meetings, prepare and distribute educational materials, and hold public forums and debates, concerning public policy issues.

C. Invite political candidates to speak at its events if it provides an equal opportunity for other candidates seeking the same office to do so at the same time or at a different time.

1. The church or organization must state explicitly in the introduction and in all communications regarding the event that it does not endorse or oppose the candidate.

2. No political fundraising may take place at the event.

D. Hold a public forum or debate open to all candidates for a particular office;

E. Invite a candidate to speak in a non-candidate capacity without providing equal access for other candidates;

1. Neither the individual or any representative of the church may mention the candidacy.

2. No campaign activity may occur in connection with the candidate's attendance.

F. Distribute voter guides for the purpose of educating voters;

1. But they may not be used to attempt to favor or oppose candidates for elected public office.

2. In reviewing voter guides, the IRS will consider,

- Whether the candidates' positions are compared to the organization's position;
- Whether the guide includes a broad range of issues that the candidates would address if elected to the public office sought;
- Whether the description of issues is neutral;
- Whether all candidates for an office are included;

- Whether the descriptions of candidate's positions are either the candidate's own words in response to questions, or a neutral, unbiased and complete compilation of all candidates' positions.

G. Engage in activities intended to encourage people to participate in the electoral process, such as voter registration and get-out-the-vote drives, if conducted in a non-partisan manner;

H. Sell or rent candidates mailing lists, lease office space, or accept paid political advertising in its publications if it does so on an equal basis for all candidates, offers these items for payment on a general, ongoing basis, and charges the candidate its usual and customary fees.

III. Leaders of churches and religious organizations may not,

A. Make partisan comments in official organization publications or at official church functions.

B. Engage in any other activity on behalf of the church or organization that is prohibited to the church or organization.

IV. Leaders of churches or religious organizations may,

A. Speak for themselves, as individuals, on political matters, campaigns, or candidates;

1. Such oral or written statements, however, must be issued outside of church functions or publications.

2. They should also clearly indicate that their comments are personal and not intended to represent the views of the organization.

B. Indicate their views as individuals in any circumstance on important public policy issues;

C. Contribute to and volunteer for political campaigns as individuals on their own, not acting on behalf of the church or religious organization;

D. Participate in any other political or government related activity to the same extent as other citizens, as individuals on their own, not acting on behalf of the organization, if they make clear they are acting in their individual capacity unrelated to the church or organization.