

**THE PULPIT AND THE IRS; GUIDELINES FOR POLITICAL ACTION FOR CHURCHES, RELIGIOUS AND LAITY**

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**Catholics in the Public Square** wish to assist churches, religious, the laity and people of good will in public forums across America. We want to share with you a clear and simple presentation of the general rules of permissible conduct under IRS rules. It is long overdue.

These guidelines are no guaranty because the courts routinely apply a “facts and circumstances” test evaluating actions in any particular matter on a case by case basis. In large measure, the courts determine whether or not there is “substantial” compliance. The list below helps you comport with the law. The law may allow variations from these guidelines, especially through state law so it is a good idea to check with your local attorney.

A church is often called a 501 (c) (3) in IRS language. It may not "participate in, or intervene in (including the publishing or distributing of statements), any political campaign on behalf of any candidate for public office." A church may not participate in a political campaign by expenditure of its funds. Not all *political activity* is forbidden. The below list is a summary of do’s and don’ts provided by James Bopp, National Right to Life Committee’s General Counsel, see statement dated July 22, 2002.

These activities may be considered political activities that in the broad sense a church or pastor, in his individual capacity and using his own funds, may wish to do. A "yes" response means the activity is permissible, a "no" means it is not.

***Summary of NRLC Guidelines for Political Activities of Churches and Pastors***

	<u>Church</u>	<u>Pastor</u>
Discuss the Positions of Candidates on Public Issues	Yes	Yes
Endorsement of Political Candidates	No	Yes
Contributions to Political Candidates	No	Yes
In-Kind Expenditures in Favor of or Against Political Candidates	No	Yes
Independent Funds in Favor of or Against Political Candidates	No	Yes
Contributions to PACs	No	Yes
Payment of Expenses for Attendance at Caucus of State/National Convention	No	Yes
Appearance of Political Candidate at Church Meeting or Service	Yes	N/A
Distribute:		
Candidate Surveys	Yes	Yes
Voting Records	Yes	Yes
Candidate Political Statement	No	Yes
Distribution by Others of Candidate Political Statements in Church Parking Lot	Yes	N/A
Rent Church List (at Market Value)	Yes	N/A
Non-Partisan Voter Education and Registration	Yes	Yes
Church Bulletin or Newsletter:		
Political Ads at Regular Rate	Yes	N/A
Political Ads at Less than Regular Rate	No	N/A
News Stories	Yes	N/A
Editorials	No	N/A

## ***Additional CPS Guidelines***

The following is a further list of activities not specifically addressed by the IRS or case law. This author affirms the legality of these actions based on the First Amendment and other applicable law. We will try to place direct citations on the website and supplement them from time to time. We encourage you to share the citations and quotes with others who can help repeat the Gospel of Life in all its fullness. These apply in all elections, for all candidates, INCLUDING JUDGES, and political parties for all time as intrinsic truth to be proclaimed in the public square! Judges can no longer avoid a reply based on a recent US Supreme Court Case! Your pastor can quote it here, right from the pulpit!

1. **Admonishment** by a priest, pastor or laity of a candidate or politician or judge or party that does not embrace support for legal protection for the unborn through a Human Life Amendment, who/which does not abhor partial birth abortion and does not affirmatively act in a manner to protect innocent human life. [See 1998 directive from the National Conference of Catholic Bishops declaring that Church leaders owe a pastoral duty to "persuade, correct and admonish" elected leaders who supported abortion so that they might undergo a "change of heart..." at #29. The statement also instructed the bishops to urge parishioners to register their opposition to abortion by speaking out and voting.]

2. **Proclamations** by a priest, pastor, or laity that there exists a moral duty to examine one's conscience in light of church teaching and to vote pro-life, or vote in a manner to elect the more pro-life candidate where the candidates are marginally pro-life, or finally abstain from voting from for candidates who are not pro-life or who do not embrace the Human Life Amendment. Further proclaim what the Bishop's have already said that we have a duty to change immoral laws and laws that require tax-funded abortions. [See Bishops' 1998 Statement on Living the Gospel of Life, #33 "The Gospel of Life must be proclaimed, and human life defended, in all places and all times. The arena for moral responsibility includes not only the halls of government, but the voting booth as well. Laws that permit abortion, euthanasia and assisted suicide are profoundly unjust, and we should work peacefully and tirelessly to oppose and change them." See also, Fr. Daniel Zaleski, St. Albert the Great Parish, Dearborn Hts., Mi 8-18-02 newsletter; See also Bishop John Myers, Peoria, Ill., 6-14-90]

3. **Orders** from a priest, pastor, or church official that no leadership position, no invitation as a speaker, no public honors, no collegiate forum, no celebrated lectures, no honorary chair, and no church property will be available for any public official or candidate who does not embrace legal protection for the unborn through a Human Life Amendment, and that Catholics have an obligation of conscience to reverse pro-abortion policies and to support candidate who will protect human life in the womb. [See Bishop Roberto and the Diocese of Corpus Christi in 1999, Bishop James McHugh, NY, 9-21-00 letter of instruction, and Archbishop Elden Curtiss of Omaha, Nebraska, cited by Dave Shaneyfelt in *Essays, Dir.*, Thomas Aquinas College, Santa Paula, CA.]

4. **Instructions** by a priest, pastor or laity that there is a moral duty to conscientiously examine all candidates, including judges, and notify their elected officials and candidates that not all rights are equal, that the right to life is a preeminent right above all others, and that a candidates failure to defend the rights of innocent unborn life makes the candidate's character defective

and thus unfit for public office. [Cited from Priests for Life Bulletin, Vol. 10; No. 5, 9/00 quoting the late Cardinal Bernardin, Chicago, and Fr. Frank Pavone, Mother's Day Speech May 5, 2003, Troy, Michigan]

**5. Directives and Educational Instructions** from a priest or pastor that it is a sin to vote for a candidate who is not pro-life. Further, there is no distinction between being 'pro-choice' and being 'pro-abortion' as all formal cooperation in abortion is gravely immoral. [See Fr. Matthew Harbinger, 2002, "To vote for such a candidate [pro-choice] is to willfully participate in that candidate's choices and deeds. It is a sin and must be repented. Fr. Matthew Harbinger, OSB, PhD, is president of Human Life International. See also, Bishop John Meyers of Peoria, Ill., above]

**6. Teaching and Instructions** that one cannot call oneself a Catholic in good standing and at the same time publicly hold views that are contradictory to the Catholic faith, and as such is guilty of a grave injustice for taking a position that is fallacious and opposite the Catholic faith. Further, those who are directly involved in lawmaking bodies have a grave and clear obligation to oppose any law that attacks human life. A well-formed Christian conscience does not permit one to vote for a political program or an individual law that contradicts the fundamental contents of faith and morals. Further, that Catholics must be emphatic that being pro-life is THE FOREMOST determining factor in their choice of candidates. [See Bishop Kenneth Weigand 1-22-03 statement and Bishop James McHugh, 11-5-00.] See also, the following quotes: "There is no right more fundamental than the right to be born and reared with all the dignity that the human person deserves. On this grave issue, public officials cannot hold themselves excused from their duties, especially if they claim to be Catholic. Every faithful Catholic must be not only 'personally opposed' to abortion, but also must live that opposition in his or her actions." Archbishop John Myers of Newark, New Jersey, LifeSiteNews.com 5-4-04.

"Any Catholic politician who advocates for abortion, for illicit stem cell research or for any form of euthanasia ipso facto place themselves outside full communion with the Church and so jeopardizes their salvation...Any Catholics who vote for candidates who stand for abortion, illicit stem cell research or euthanasia suffer the same fateful consequences." Bishop Michael Sheridan, Colorado Springs, 5-24-04, Lifenews.com.

**7. Educational Instructions** that a Catholic politician who consistently acts contrary to these truths shall not be given Holy Communion. [See Bishop Weigand above, and Bishop Burke of LaCrosse, Wis., copy on website library.]

**8. Urgings** to parishioners to cast votes for candidates who share the Catholic commitment to fundamental legal rights of the unborn and distributions of this brochure to fellow parishioners and pastors asking them to publicly embrace and declare these tenants FROM THE PULPIT. [See Archbishop Edward Egan parish memo reported by Zenit 10-30-00]

**Visit Online Resources** like Fr. Pavone who leads a group called Priests for Life. Their online resource where priests and religious can view sample homilies, how to register to vote, and many other related topics at <http://www.priestsforlife.org/>

**A VERY IMPORTANT CAVEAT:** One should always avoid judging the person; judge only the position and/or policy that the person holds. NEVER use *ad hominem* attacks. Take special care that all comments clearly relate one is judging the position or conduct, and not the person.

See IRS Publication 1828 - Tax Guide for Churches and Religious Organizations states the rules for what can and cannot be done by churches, priests, etc. This is the official guide from the IRS and it even has some examples for each rule. The link is: <http://www.irs.gov/pub/irs-pdf/p1828.pdf>. For personal answers to general questions if no local attorney is available, contact The Thomas More Law Center at 734-827-2001. Lists of additional resource will be available on the CPS website and should be considered for a thorough understanding of the applicable rules.

(c) 2006 Charles Kleinbrook, P.C. About the author: Charles Kleinbrook is a graduate of Marquette University and Cooley Law School, a stockbroker and insurance agent since 1998. Mr. Kleinbrook operates a general practice law firm in Wixom, Michigan, volunteers his time for CPS, and has been advising individuals and small businesses since 1988. Email: Mrchip1234@aol.com [This article may be duplicated or reprinted provided that this credit is given and no alternations made.]