

TABLE 12-1

POLITICAL CAMPAIGN ACTIVITIES BY CHURCHES

(continued)

CAMPAIGN ACTIVITY	IMPACT ON TAX- EXEMPT STATUS	BASIS
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POLITICAL CAMPAIGN ACTIVITIES BY CHURCHES

An Analysis of Selected Activities

CAMPAIGN ACTIVITY	IMPACT ON TAX- EXEMPT STATUS	BASIS
Contributions to political campaign funds	Prohibited	IRS <i>Tax Guide for Churches and Religious Organizations</i>
Public statements of position (verbal and written) in favor of or in opposition to candidates for office—in official church publications and at official church functions	Prohibited	IRS <i>Tax Guide for Churches and Religious Organizations</i>
Providing a nonpartisan forum for all candidates to address the church	Permitted	IRS <i>Tax Guide for Churches and Religious Organizations</i>
Public comments made by ministers and other church employees in connection with political campaigns, not made at church facilities or in church publications and accompanied by a statement that the comments are strictly personal and are not intended to represent the church	Permitted	IRS <i>Tax Guide for Churches and Religious Organizations</i> ; Jimmy Swaggart Ministries settlement with IRS; Revenue Ruling 2007-41
A church invites all candidates for a political office to address the congregation and informs the congregation before each candidate's speech that the views expressed are those of the candidate and not the church and that the church does not endorse any candidate.	Permitted	Revenue Ruling 74-574; IRS <i>Tax Guide for Churches and Religious Organizations</i>
A church invites only one candidate in a political campaign to address the congregation.	Prohibited	Revenue Ruling 2007-41
The church provides an opportunity for a candidate to speak in a noncandidate capacity (for example, as a member of the church, public figure, or expert in a nonpolitical field) without providing equal access to all political candidates for the same office. The church ensures that the candidate speaks in a noncandidate capacity; no reference is made to the person's candidacy; the church mentions the capacity in which the candidate is appearing (without mentioning the person's political candidacy); and no campaign activity occurs.	Permitted	IRS <i>Tax Guide for Churches and Religious Organizations</i>
A church distributes a compilation of voting records of all members of Congress on major legislative issues involving a wide range of subjects; the publication contains no editorial	Permitted	Revenue Ruling 78-248

opinion, and its contents and structure do not imply approval or disapproval of any members or their voting records.

A church distributes a voter guide containing questions demonstrating a bias on certain issues.	Prohibited	Revenue Ruling 78-248
The endorsement of candidates	Prohibited	Int. Rev. News Release IR-96-23
Campaign activities by employees within the context of their employment	Prohibited	FSA 1993-0921-1
A church fails to “disavow” the campaign activities of persons under “apparent authorization” from the church by repudiating those acts “in a timely manner equal to the original actions” and taking steps “to ensure that such unauthorized actions do not recur.”	Prohibited	FSA 1993-0921-1
Engaging in fund-raising on behalf of a candidate	Prohibited	Int. Rev. News Release IR-96-23
Neutral voter registration drives	Permitted	11 C.F.R. § 111.4(c)(4)
Newspaper ads urging voters to vote for or against a candidate	Prohibited	<i>Branch Ministries, Inc. v. Commissioner</i> , 99-1 USTC ¶150,410 (D.D.C. 1999), aff’d, <i>Branch Ministries v. Rossotti</i> , 2000 USTC ¶150,459 (D.C. Cir. 2000)
Church websites that contain information either supporting or opposing candidates for public office	Prohibited	Revenue Ruling 2007-41
Church websites containing a link to candidate-related material, if the facts and circumstances indicate that one or more candidates are being supported or opposed	Prohibited	Revenue Ruling 2007-41
A minister who is well-known in the community attends a press conference at a political candidate’s campaign headquarters and states that the candidate should be reelected. The minister does not say he is speaking on behalf of his church. His endorsement is reported on the front page of the local newspaper, and he is identified in the article as the minister of his church.	Permitted	Revenue Ruling 2007-41
The Sunday before the November election, a minister invites a political candidate to preach to her congregation during worship services. During his remarks the candidate states, “I am asking not only for your votes, but for your enthusiasm and dedication, for your willingness to go the extra mile to get a very large turnout on election day.” The minister invites no other candidate to address her congregation during the campaign.	Prohibited	Revenue Ruling 2007-41
A church maintains a website that includes biographies of its ministers, times of services, details of community outreach programs, and activities of members of its congregation. A member of the congregation is running for a seat on the town council. Shortly before the election, the church posts the following message on its website: “Lend your support to your fellow parishioner in Tuesday’s election for town council.”	Prohibited	Revenue Ruling 2007-41
