



September 19, 2006

Dear Pastor:

We write today because in many states the 2006 political elections will raise profound questions regarding the sanctity of life and the meaning of marriage. Many pastors will want to speak in defense of life and marriage, but may be deterred for fear that their church's federal tax exempt status would somehow be endangered. Often, those fears are sparked by media reports of an "IRS crackdown" which in turn was triggered by complaints from proponents of same-sex "marriage" or pro-abortion activists.

In virtually every case, such charges are no more than bare scare tactics. The truth is that federal tax law allows a church to spend at least 5% (in some cases, up to 20%) of its total resources on direct lobbying for legislation, which includes both ballot initiatives and referenda. This certainly includes the right of church leaders to urge their congregations to vote for a pro-life or pro-marriage law. **Plainly stated, there is nothing in federal tax law to prevent a pastor from directly telling the congregation to support legislation that the church believes to be beneficial to the community.** On the other hand, IRS regulations do prohibit tax exempt organizations—including churches—from endorsing candidates. However, churches remain free to educate their congregations through distributing voter guides, registering voters, or hosting candidate forums. Excellent public policy information on these issues is available at the FRC website, www.frc.org.

If you need legal advice on a specific situation, please contact ADF at 480-444-0020 or use the "need legal help?" link on the ADF website, www.telladf.org. Note that ADF's services are provided without charge or obligation.

In closing, we would encourage you to consider this election season as a special mission field. The issues of marriage and abortion in this year's elections will offer Christians a special opportunity to talk about moral truth. For example, explaining why you support an abortion regulation is a splendid opportunity to talk about a transcendent God who created every person for a purpose. We should not hesitate to seize such opportunities to speak—and certainly should not refrain from speaking based upon misperceptions of IRS regulations.

May God bless you in this crucial time.

Sincerely,

A handwritten signature in black ink that reads 'Benjamin W. Bull'.

Benjamin W. Bull
Chief Counsel, Alliance Defense Fund

A handwritten signature in black ink that reads 'Tony Perkins'.

Tony Perkins
President, Family Research Council