



TAX EXEMPT AND  
GOVERNMENT ENTITIES  
DIVISION

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, D.C. 20224

October 18, 2004

James M. Henderson, Sr.  
American Center for Law & Justice  
201 Maryland Avenue, N.E.  
Washington, DC 20002

Dear Mr. Henderson:

This letter is in response to your inquiry dated September 8, 2004, to Steven T. Miller and Martha Sullivan. You inquired whether a church could jeopardize its exemption when it invites someone to speak at its services about a political campaign.

Organizations described in section 501(c)(3) of the Internal Revenue Code that are exempt from federal income tax are prohibited from directly or indirectly participating or intervening in any political campaign on behalf of, or in opposition to, any candidate for public office. Charities, educational institutions and religious organizations, including churches, are among those that are tax-exempt under this Code section.

The political campaign prohibition as it applies to churches is discussed on pages 7 through 11 of the enclosed Publication 1828, *Tax Guide for Churches and Religious Organizations*. Specifically, on pages 8 and 9, the facts and circumstances to be considered when inviting a candidate to speak are discussed. The same facts and circumstances would be considered when a candidate's representative or someone endorsing a candidate is invited to speak.

Thank you for your interest. I hope this information is helpful. If you have any questions about this letter, please contact Judith Kindell (ID #50-03955) at (202) 283-8964.

Sincerely,

A handwritten signature in cursive script, appearing to read "Lois G. Lerner".

Lois G. Lerner  
Director, Exempt Organizations  
Rulings and Agreements

Enclosure