

Churches, Politics and the IRS Rules

IRS Rules: CHURCHES CAN

- ✓ Sponsor debates on issues.
- ✓ Sponsor forums on issues and amendments.
- ✓ Invite candidates to speak if all candidates are invited.
- ✓ Teach the importance of involvement in politics.
- ✓ Encourage people to vote.
- ✓ Register people to vote.
- ✓ Select member(s) to become “deputized voter registrars”.*
- ✓ Distribute non-partisan information on issues.
- ✓ Distribute non-partisan information on candidates’ voting records.
- ✓ Have staff and members who support any candidate or issue they choose, **outside of their staff role.**

IRS Rules: CHURCHES CANNOT

- ⊗ Endorse candidates.
- ⊗ Make donations to candidates’ campaigns.
- ⊗ Engage in fundraising on behalf of a candidate.
- ⊗ Distribute statements supporting a political candidate.
- ⊗ Distribute statements opposing a political candidate.
- ⊗ Participate in any other activities that may be beneficial or detrimental to any candidate.
- ⊗ Issue partisan statements from the pulpit.
- ⊗ Issue partisan statements on church stationary.
- ⊗ Issue partisan statements on official church publications or communications.

IF A CHURCH DOES NOT FOLLOW IRS RULES

The church can lose its exemption from federal taxes.

Donors can lose the tax deductible status of their gifts and offerings.

**This requires a quick visit to the County Tax Assessor-Collector’s office to get authorization and registration materials.*

Deputy registrars can register all eligible voters in the county, including members of a congregation.

For More Information Contact: