

WHAT IS LEGAL AND ILLEGAL, GIVEN THE IRS RESTRICTIONS ON 50l(c)(3) ORGANIZATIONS11

As a church or religious leader, Parishes, Churches, and Clergymen do not lose their First Amendment rights, and \underline{CAN} discuss cultural and political issues without fear of legal repercussion and/or losing 501(c)(3) status.

Clergy may, without threat of repercussion:

- Preach on moral and social issues
- Encourage civic involvement
- Register parishioners to vote
- Provide ideological and Party platform comparisons
- Invite and conduct candidate issue forums, including but not limited to, informational forums regarding school curriculum and parents' rights
- On behalf of the Church, state the position of a candidate on moral and social issues, and may comment on that position from a Biblical perspective

Clergy, religious leaders and lay ministers may:

- State the impact of a law or proposition and comment on its consistency, or lack thereof, with Biblical teachings
- Invite candidates or elected officials to speak at church services
- Individually and personally endorse candidates for political office
- Provide a list of parishioners to candidates for use in seeking support or raising funds only if rented at fair market value.
- Establish a political action committee separate from the church, without using the assets of the church.
- Separate from the church or parish, allow their individual name and title (bishop, priest, etc.) to be used as a supporter of a candidate, for identification purposes only, in that candidate's own advertisements.

• Allow political candidates to use church facilities, on the same basis that civic groups are allowed (i.e. if civic group is required to pay a rent, then the political candidate should be charged the same)

Clergy/Religious/Parish/Church Cannot:

- Endorse candidates on behalf of the church
- Use church funds or services to contribute directly to candidates or political committees (e.g. mailing lists or office equipment)
- Permit distribution of materials that favor any candidate or political party on church premises (ideological and party platform comparisons are allowed)
- Use church funds to pay fees for political events
- Set-up a political committees on behalf of the church that contribute funds directly to political candidates
- Allow candidates to solicit funds while speaking in a church
- Engage in significant lobbying efforts on behalf of the church for the passage of any law or proposition



Tyler & Bursch attorneys represent individuals, pastors and churches in constitutional and religious liberty cases, pro bono, through their non-profit legal defense law firm, Advocates for Faith & Freedom.