



THE PULPIT INITIATIVE¹ **FREQUENTLY ASKED QUESTIONS**

Ephesians 6:19-20 — “that I may open my mouth boldly . . . , as I ought to speak.”²

- ***What is the Pulpit Initiative?***
 - The Alliance Defense Fund’s (ADF) “Pulpit Initiative” is a strategic litigation plan. Through strategic lawsuits against the Internal Revenue Service (IRS), ADF seeks to restore the right of each pastor to speak Scriptural truth from the pulpit about moral, social, governmental, and other issues without fear of losing his church’s tax exempt status.

- ***What kind of restriction does the IRS currently place on a pastor’s speech?***
 - Churches are exempt from federal income taxes under the IRS tax code, but only if they do not engage in speech about candidates for office. The IRS states that churches “are absolutely prohibited from directly or indirectly participating in, or intervening in, any political campaign on behalf of (or in opposition to) any candidate for elective public office. The prohibition applies to all campaigns including campaigns at the federal, state and local level.” The tax code places candidates for government office beyond the reach of a pastor speaking from the pulpit.

- ***When did this restriction begin?***
 - This restriction began in 1954, when Lyndon B. Johnson, a senator from Texas at the time, proposed the restriction as an amendment to the § 501(c)(3) tax exemption for charitable organizations. He did this to keep two nonprofit organizations in Texas from campaigning against him, but the amendment has also had the effect of restricting the right of pastors to speak for or against candidates from the pulpit. From our nation’s founding until 1954, opposition to candidates by tax-exempt churches was commonplace.

- ***How will churches be involved in the initiative?***
 - Participating churches will exercise their constitutional right to preach a sermon on “Pulpit Freedom Sunday,” September 28, 2008. That sermon will evaluate the current candidates for office based on Scripture or church teaching and will make specific recommendations based on

¹ ADF does not endorse or oppose political parties or candidates, nor does it urge allegiance to any political party or candidate. ADF does believe that churches and pastors have the freedom to plainly speak Scriptural truth about the qualifications of candidates for public office regardless of the candidate’s political affiliation.

² King James Version.

that evaluation. If the IRS responds by investigating the church for the sermon, churches who are investigated may serve as clients for lawsuits against the IRS in federal court. The ADF will represent these churches for free and will seek to demonstrate that the IRS restriction on pastors' speech violates the U.S. Constitution.

- ***What kind of commitment is required to participate?***
 - Each client church will exercise their constitutional right to speak freely from the pulpit. Each pastor will prepare and deliver a sermon on September 28, 2008 evaluating the current candidates for office in light of Scripture and church teaching and make specific recommendations based on that evaluation. Should the IRS investigate the church, the church may then participate as a client in a lawsuit against the IRS and will assist the ADF in winning the lawsuit by communicating with the ADF and following counsel's advice concerning litigation strategy.

- ***What are the risks of being involved in the initiative?***
 - If a lawsuit is unsuccessful, the IRS could impose one of two tax consequences on the church. First, the IRS could levy an "excise" tax against the church. This is a tax imposed directly on the speech activity that violates the IRS speech restriction. An excise tax would be difficult for the IRS to calculate and would probably not be very great in amount (i.e. the amount of electricity for the time of the sermon). Second, the IRS could revoke a church's tax exempt status for a period of time. Under the tax code, churches are automatically tax exempt as long as they do not violate the IRS speech restriction. An argument could be made that a church may only lose its tax exempt status for the specific time period the IRS speech restriction was violated (i.e. the one day on which the sermon was given). Even if tax exempt status is revoked, a church may once again be automatically considered tax exempt under the tax code if it agreed to abide by the IRS speech restriction.

- ***Wouldn't a temporary loss of tax exempt status have a drastic impact on our church?***
 - Most likely, a temporary loss of tax exempt status would have very little impact on the church. Only "income" can be taxed by the IRS, but all donations to the church are "gifts," which are not considered income under the tax code. Therefore, there may be no tax consequences for the church at all. Only church "income" from other non-gift-related sources, such as business-related income, is subject to federal income taxation. For most churches this would be a small amount, if any.

- ***Wouldn't a temporary loss of tax exempt status have a drastic impact on the taxes of our church members?***
 - Only those church members who "itemize" their deductions (roughly 30%) could be affected by the loss of tax exempt status. Those who take the "standard" deduction (roughly 70%) would not be affected at all because they do not itemize their contributions to the church as deductions. There is an argument to be made that those who "itemize" may still consider their contributions tax deductible as churches are automatically tax exempt under the Internal Revenue Code. For instance, if a church loses its tax exempt status for the pastor speaking from the pulpit, there is an argument to be made that because the church is automatically exempt under the Code, the tax exempt status is only lost for the day the sermon was preached and any contributions made at

other times would still be deductible. It is important to note that this argument has not been tested and professional advice should be sought before claiming any deduction for itemization.

- ***What are the benefits of the initiative?***

- The goal of the initiative is to restore the right of pastors to speak freely from the pulpit, even for or against a candidate for office if they so choose, without fear of censorship by the government or worrying about jeopardizing their church's tax exempt status. Where a lawsuit is successful, all churches in that court's jurisdiction could once again speak out according to their faith about candidates. Through the courage of individual churches, freedoms of speech and religion will be restored to many more.

- ***Is the Pulpit Initiative right for every church?***

- Some churches and pastors feel a great burden to address candidates for office from the pulpit in light of Scripture while other churches and pastors feel less of a burden to do so. Obviously, those churches and pastors who are heavily burdened about this issue may want to participate with ADF in the pulpit initiative. The pulpit initiative may not be right for every church and no church or pastor should feel compelled to participate. Participation in the initiative requires that the church and pastor both be comfortable with the benefits and the risks of the project. Each pastor should also ensure that his church's leadership is comfortable with the project and supportive of the pastor's involvement before participating in the initiative.

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