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July 3, 2008

RE: Faithful Citizenship and CCK Policy on Political Activity

Dear Pastor, Pastoral Director, School Superintendent, Catholic Charities Director,

In *Forming Consciences for Faithful Citizenship* (FCFC), we stated that in “the Catholic Tradition, responsible citizenship is a virtue, and participation in political life is a moral obligation.” In a series of communications to leaders in all four dioceses (August 2006, April 2007, and August 2007) we have

- 1) Encouraged active participation in the public square, and
- 2) Emphasized the theological and legal reasons for our longstanding policy prohibiting partisan political activity by churches and individuals representing our church acting in their official capacities.

We write again because the Internal Revenue Service has a 2008 Political Activity Compliance Initiative and is appropriately reminding us that churches, may not “participate in, or intervene in (including the publishing or distributing of statements), any political campaign on behalf of (or in opposition to) any candidate for public office.” The IRS has identified several areas that warrant more refined attention. Those areas are attached, along with a USCCB document that sets out activities that are encouraged and those that are prohibited.

The Office of General Counsel of the United States Conference of Catholic Bishops has issued *Political Activity Guidelines for Catholic Organizations*. These guidelines provide a commonsense explanation of the rules with practical examples. We encourage you to review our prior letters, the USCCB *Guidelines*, the USCCB *Faithful Citizenship* resources and to educate your parish leaders on them. You can access these materials through links found in the right hand column on home page of the Catholic Conference of Kentucky’s website: [www.ccky.org](http://www.ccky.org).

Our longstanding teaching is simple. The “Church is involved in the political process but is not partisan.” (FCFC n. 58). We remain grateful for your continued faithful encouragement of responsible citizenship and the implementation of the CCK Policy on Political Activity. Please direct any questions regarding this matter to the Catholic Conference of Kentucky, 502-875-4345.

Sincerely,

+ Most Reverend Joseph E. Kurtz  
Archbishop of Louisville

+ Most Reverend Roger J. Foys  
Bishop of Covington

+ Most Reverend John J. McRaith  
Bishop of Owensboro

+ Most Reverend Ronald W. Gainer  
Bishop of Lexington

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Bishop of Lexington

**Edward C. Monahan**  
Executive Director

*Areas of refinement from the* Internal Revenue Service has a 2008 Political Activity Compliance Initiative

**1. Issue Advocacy.** IRS will consider carefully organizations that advocate particular positions on issues and provide information about specific candidates and their positions on these same issues, *e.g.*, issue advocacy carried out through single issue pamphlets described as voter guides. IRS has indicated that although single-issue pamphlets may not on their face provide information on specific candidates or elections, that does not end the inquiry. In determining whether a communication constitutes permissible issue advocacy or prohibited political campaign intervention, consideration will be given to the context in which the communication is distributed and whether the manner of distribution or other facts and circumstances surrounding the communication tip the scale in one direction or another. Distribution of a communication that on its face appears to satisfy the requirements of a permitted issue advocacy communication may become impermissible campaign intervention if it is accompanied by a statement, or an action, that ties a position articulated in the communication to a particular candidate or election.

**2. Websites with Links to Websites of Other Organizations.** IRS noted numerous cases involving potential political campaign intervention in the form of communications posted on websites operated by section 501(c)(3) organizations, including links to websites of other organizations. In analyzing these cases, IRS will determine whether material on a linked website is attributable to the section 501(c)(3) organization. As noted in Revenue Ruling 2007-41, the context for the link on the organization's website matters, as does the directness of the links between the organization's website and a webpage favoring or opposing a candidate. The electronic proximity -- including the number of "clicks" that separate the objectionable material from the 501(c)(3) organization's website -- may be a significant consideration. IRS has indicated that it will distinguish between website cases involving unrelated organizations and those involving related organizations.

*Links Between Unrelated Organizations.* When a link between a section 501(c)(3) organization's website and the website of an unrelated organization is involved, IRS has indicated it will pursue the case if the facts and circumstances indicate that the section 501(c)(3) organization is promoting, encouraging, recommending or otherwise urging viewers to use the link to get information about specific candidates and their positions on specific issues. IRS will also pursue a case in which the facts and circumstances suggest that a section 501(c)(3) organization is using a link between websites (other than a link to a related section 501(c)(4) organization) to communicate indirectly a message that could constitute campaign intervention if done directly.

*Links Between Related Organizations.* Cases involving related organizations require IRS to consider the implications of *Taxation with Representation*, which can complicate the analysis. IRS has indicated that at this time it will not pursue cases involving a link between the website of a section 501(c)(3) organization and the home page of a website operated by a related section 501(c)(4) organization. *However, should the 501(c)(3) organization itself (a) take a position on an issue, and (b) provide information about candidate positions on the same issue, IRS will pursue allegations of prohibited political campaign intervention, even if the two elements are in separate parts of the organization's website, or if one element is on the website and the other is not.* [PRACTICE NOTE: The highlighted position could significantly expand the scope of prohibited intervention activity beyond previously enunciated IRS positions in Rev. Rul. 2007-41, and warrants further discussion.]

**3. Political Contributions by Section 501(c)(3) Organizations.** IRS will continue to address direct contributions made by charities to political candidates.

With respect to future efforts, IRS has indicated that it will issue a field service directive focusing on the need to take into account the context surrounding the distribution of issue advocacy communications and voter guides, in order to provide additional clarification of its enforcement position in this area. In addition, the Commissioner of TE/GE has requested a report on the 2008 PACI program by March 31, 2009 that will include (i) recommendations arising from the 2008 election cycle for the future direction of the PACI program; (ii) an assessment of the effectiveness of the limited statutory tools available to address instances of political intervention; and (iii) an identification of troubling trends.

# “...participation in political life is a moral obligation.”

*Certain activities generally are appropriate for parishes and other Catholic organizations.*

## **Sharing the Principles of Catholic Social Teaching**

Parishes and other Catholic organizations are encouraged to share the Church's teaching on the relationships between Christian faith and political life. The Church's teaching on political responsibility, human life, human rights, and justice and peace need to be shared more widely and effectively. Cards summarizing seven key themes of Catholic social teaching that can serve as guidelines for involvement in public life are available from the USCCB (English pub. no. 5-315, Spanish pub. no. 5-815; call 800-235-8722.) The *Forming Consciences for Faithful Citizenship* statement, bulletin insert, and DVD are helpful tools for developing educational programs.

## **Voter Participation**

Parishes and other church organizations can encourage members to participate in the electoral process: to register, to vote, to become informed on a broad range of issues, and to become active in the political life of the community. Parishes and other church organizations can also sponsor non-partisan voter registration and "get out the vote" drives. (See "Ideas for Social Concerns and Pro-Life Committees: Tips for Conducting a Non-Partisan Voter Education Campaign and Voter Registration Drive." at [www.faithfulcitizenship.org](http://www.faithfulcitizenship.org).)

## **Ballot Measures**

Supporting or opposing ballot measures, including referenda, initiatives, constitutional amendments, and similar procedures, is considered "lobbying" activity and not political campaign activity. Parishes and other church organizations can take positions on such measures and work to support or oppose them within the limits of permitted lobbying activity for section 501(c)(3) organizations. Any questions on these limits should be directed to the Catholic Conference of Kentucky, (502) 875-4345.

## **Voter Education**

Parishes and church organizations can and should engage in non-partisan voter education. Only voter education materials published by the United States Conference of Catholic Bishops (e.g., Faithful Citizenship) or by the Catholic Conference of Kentucky may be distributed in parishes. Other materials, even if they are published by a Catholic organization and seem non-partisan, shall not be distributed.

**A**ddress the moral and human dimensions of public issues.

**S**hare church teaching on human life, human rights, and justice and peace.

**A**pply Catholic values to legislation and public issues.

**C**onduct a non-partisan voter registration drive on church property.

**D**istribute materials published by the United States Conference of Catholic Bishops or by the Catholic Conference of Kentucky about issues related to human life and dignity, justice, and peace.

# *The Church is*

*involved in the political process, but is not partisan,  
engaged in the political process, but should not be used,  
and principled, but not ideological.*

## **Non-Partisanship**

Parishes and other section 501(c)(3) church organizations are prohibited from participating in political campaign activity. Thus, certain political activities that are entirely appropriate for individuals may not be undertaken by church organizations or their representatives. The USCCB Office of General Counsel provides detailed guidance on what is allowed and not allowed under the law. This detailed guidance is available at [www.usccb.org/ogc](http://www.usccb.org/ogc).

The Church does not and will not engage in partisan politics. Pastors may wish to publish the following bulletin announcement in the weeks before the election.

*We strongly urge all parishioners to register, to become informed on key issues, and to vote. The Church does not support or oppose any candidate, but seeks to focus attention on the moral and human dimensions of issues. We do not authorize the distribution of partisan political materials on parish property.*

In order to avoid violating the political campaign activity prohibitions, parishes, other church organizations, and their representatives should remember these guidelines:

- Do not endorse or oppose candidates, political parties, or groups of candidates, or take any action that reasonably could be construed as endorsement or opposition.
- Do not make available the use of church facilities, assets, or members for partisan political purposes.
- Do not authorize distribution of partisan political materials or biased voter education materials (those that support or oppose—or exhibit bias for or against—any candidate or party) on church property, in church publications, or at church activities. Only distribute materials published directly by the United States Conference of Catholic Bishops or by the Catholic Conference of Kentucky
- Do not invite or permit only selected candidates to address your members. Before inviting candidates, make sure such events are consistent with USCCB and CCK policy. If so, it is important that all candidates be invited.

If you have any questions about what is allowed, call the Catholic Conference of Kentucky at (502) 875-4345. Please remember that the IRS rules against political campaign activity also apply to materials posted on parish or other church organization web sites.

## **Activities To Avoid! Do Not:**

**E**ndorse or oppose candidates for political office.

**D**istribute partisan campaign literature under church auspices.

**A**rrange for groups to work for a candidate for public office.

**I**nvoke only selected candidates to address your church-sponsored group.

**C**onduct voter registration slanted toward one party.