



TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

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

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October 18, 2004

Dear *****:

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 ***** at *****.

Sincerely,

Lois G. Lerner
Director, Exempt Organizations
Rulings and Agreements

Enclosure