

February 14, 2008

Dear Priests, Deacons, Administrators, and Parish Life Coordinators,

The upcoming primary and general elections promise to be very hard fought elections in this state. If the past election is any indication, it appears that many individuals and groups will be trying to involve churches in their political campaigns, even some from the best of intentions.

The law of the United States, as provided in the Internal Revenue Code, is that churches and other non-profit organizations cannot take any part in the political campaigns of candidates or do or say anything that could be construed as statements or hints favoring one candidate over another. This is an absolute prohibition. While we can take some action with regard to legislative issues, we cannot take any stance with regard to candidates or their election to office. This may include statements which implicitly convey one's stance on a candidate; an example might be when a cleric says that one should vote for the candidate who favors a particular important issue when the candidates in an election have taken opposite stances on this issue.

That this is an important issue for the IRS is indicated by the fact that the IRS devoted a recent revenue ruling to this very topic. IRS Revenue Ruling 2007-41 offers 21 fact situations or examples to explain this holding of the IRS. I enclose a brief summary and analysis of Revenue Ruling 2007-41 which focusses on several of the more useful fact situations.

It may help you to point to a memorandum from the diocese, which is enclosed and entitled "Parishes and Political Activity" or the United States Conference of Catholic Bishops when you are confronted by some zealous parishioner who is espousing a candidate. This memorandum can be accessed on the Internet at

www.usccb.org/ogc/guidelines.shtml.

It covers many scenarios and is an excellent reference. If you do not have access to the Internet, please give our office a call and we will send you a copy.

There are a couple of issues that seem to rise every election. Voters' Guides have to be unbiased. Many people would like to leave voters' guides in the back of church or have the parish pass them out. Most voters' guides are put out by interested groups and many are subtly biased. The only voters guides that are allowed to be distributed would be those that come from the United States Conference of Catholic Bishops, the Ohio Catholic Conference or the Social Action Office of this diocese. If you offer a candidate a forum, e.g., rent out your hall to a candidate, then you must be prepared to do the same for candidates of all parties even if they

hold issues opposed to Church teaching and you should only do so if your routinely rent your facility to third parties.

You can feel free to contact the Diocesan Social Action Office for presentations and resources regarding the implementation of the USCCB document "Faithful Citizenship." I understand that some pastors have been looking for a brief explanation to use in bulletins. A sample bulletin announcement is offered on the last page of the enclosure, "Parishes and Political Activity."

Since I realize that this can result in a number of gray areas, our office along with the Diocesan Social Action office will be offering several workshops in the Fall on this topic. The dates and places have yet to be determined. Nonetheless, we felt it important to provide guidance before the primary elections, so hopefully this letter and enclosures will be of some help..

If you have questions in this rather confusing and sensitive area, please feel free to call me or Kevin Burke. Our extensions are 4370 and 4360 respectively.

Sincerely,

Brother Patrick T. Shea, O.F.M., J.D., J.C.D.
General Counsel

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