

(5) A church may distribute a voter guide regarding candidates' positions on various issues or a scorecard reporting on the voting records of incumbents. In such publications, the church or pastor may not state whether the candidate's position or vote is consistent with the church's.

(6) A church or pastor is free to state the position of a candidate on any issue and may comment on that position (including praising or criticizing the candidate for it).

(7) A church may allow political candidates to speak on church premises; however, all candidates should be invited and given equal opportunity to speak. A candidate should not be allowed to appeal to a church congregation at a church service for funds to be used in his political campaign and no member of the church should endorse a candidate in conjunction with the candidate's visit.

(8) Church facilities may be used by political candidates on the same basis that civic groups are allowed to. If civic groups are required to pay some rent for using the church property, a political candidate should be charged the same amount.

(9) Lists of members of the church congregation may be provided to candidates for use in seeking support or raising funds only if rented at fair market value.

(10) A church may not establish a political action committee.

(11) Pastors and other like-minded individuals may establish a political action committee, but care should be taken that the committee is separate from the church and does not use the assets of the church.

#### **ADDITIONAL INFORMATION:**

The IRS has issued guidance covering a number of scenarios. That guidance can be found on the IRS's website at:

<http://www.irs.gov/newsroom/article/0,,id=154712,00.html>

In addition, the Pew Forum on Religion and Public Life has issued a detailed Guide to the Internal Revenue Code on the Political Activity of Religious Organizations. That document can be found at

[http://pewforum.org/uploadedfiles/Topics/Issues/Church-State Law/politics and the pulpit 2008.pdf](http://pewforum.org/uploadedfiles/Topics/Issues/Church-State%20Law/politics%20and%20the%20pulpit%202008.pdf)