

# IRS: Church directory politics carries risks: Bush-Cheney defends legality of strategy

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While the Bush-Cheney campaign defended the legality of urging churchgoing volunteers to turn over parish rolls for political organizing, Internal Revenue Service officials spelled out the ways that congregations could risk fines or the loss of their tax exemptions.

IRS spokespersons initially were mostly tentative when commenting on the GOP's tactics. In appeals to church workers, Republicans outlined more than 20 organizing deadlines for church-related events. The request for church directories set off alarm bells.

By July 15, IRS officials said in interviews that if church lists are repeatedly given to only one campaign free of charge, the congregation risks losing its tax-exempt status. What's more, churches or individuals who give away lists worth more than \$1,000 could be required to register with the Federal Election Commission.

IRS regulations forbid nonprofit organizations—such as churches— from giving a mailing list to a partisan political campaign unless the campaign pays for it. A church directory falls within the category of a “mailing list,” said Joseph Urban, a manager in the exempt organizations division of the IRS.

Urban said potential violations are handled on a case-by-case basis, but “it would certainly raise some red flags” if a church directory made its way into the hands of a political campaign. “On the surface, it certainly raises some questions,” he said.

Churches or other houses of worship may sell their membership rolls to campaigns as long as they are priced at “fair market value” and made available to all candidates.

It “must be shown that all candidates had an equal opportunity to get the list,” said Jack Reilly, another IRS official. IRS guidelines say that “to ensure the list is equally available to all candidates, a [nonprofit] organization should inform the candidates of the availability of the list.”

The Bush-Cheney effort to acquire the church rolls has come under fire from Democrats, some leading evangelicals and church-state watchdog groups. They see it as an improper and partisan commingling of politics and religion (see “Evangelicals decry Bush use of churches,” July 27 issue).

The Republicans’ instruction sheet to volunteers titled “Coalition Coordinator Duties” lists 22 tasks to be carried out by specific dates. Duties include identifying “another conservative church” to help organize “for Bush.” All volunteers were to host “a coffee/pot luck dinner/‘Party for the President’ with church members” on July 15.

A Bush-Cheney campaign spokesperson said the campaign had not asked any churches for a mailing list, but rather had contacted individuals about sending in a church directory.

The spokesperson, who spoke on condition of anonymity, said the campaign isn’t paying volunteers or churches for the directories. “These directories are readily available public information,” she said.

But Reilly said that if an individual turns in a church directory, and church officials “find out and they don’t do anything about it,” it would be a violation of IRS rules.

The religious body would not lose its tax-exempt status unless it provided the registries “repeatedly,” Reilly said, but would probably be fined by the IRS after the first instance.

Federal Election Commission guidelines forbid “membership organizations” from donating anything “of value” to a political campaign unless they register as a political action committee, said FEC spokesman Ian Stirton. A mailing list “could certainly be considered something of value,” he said.

Stirton, who could not remember the FEC’s ever hearing a church-related case, said it was conceivable that a church could qualify as a “membership organization.” Stirton added: “I would have to look at the bylaws and things like that, but a church could fall under that category.”

If any individual or “nonconnected” group donated anything valued at \$1,000 or more, it would also have to register as a political action committee under FEC bylaws, Stirton said. *-Daniel Burke, Religion News Service*