



ALLIANCE DEFENSE FUND
Defending Our First Liberty

THE PULPIT INITIATIVE¹ **FREQUENTLY ASKED QUESTIONS**

Ephesians 6:19-20 — “that I may open my mouth boldly . . . , as I ought to speak.”²

- ***What is the Pulpit Initiative?***
 - The Alliance Defense Fund’s (ADF) “Pulpit Initiative” is a strategic litigation plan. Through strategic lawsuits against the Internal Revenue Service (IRS), ADF seeks to restore the right of each pastor to speak Scriptural truth from the pulpit about moral, social, governmental, and other issues without fear of losing his church’s tax exempt status.
- ***What kind of restriction does the IRS currently place on a pastor’s speech?***
 - Churches are exempt from federal income taxes under the IRS tax code, but only if they do not engage in speech about candidates for office. The IRS states that churches “are absolutely prohibited from directly or indirectly participating in, or intervening in, any political campaign on behalf of (or in opposition to) any candidate for elective public office. The prohibition applies to all campaigns including campaigns at the federal, state and local level.” The tax code places candidates for government office beyond the reach of a pastor speaking from the pulpit.
- ***When did this restriction begin?***
 - This restriction began in 1954, when Lyndon B. Johnson, a senator from Texas at the time, proposed the restriction as an amendment to the § 501(c)(3) tax exemption for charitable organizations. He did this to keep two nonprofit organizations in Texas from supporting Johnson’s political opponent, but the amendment has also had the effect of restricting the right of pastors to speak freely from the pulpit.
- ***How will churches be involved in the initiative?***
 - Churches who choose to be involved in Pulpit Freedom Sunday will preach a sermon on September 27, 2009 discussing the intersection of the political realm with Scriptural truth. For more specific information, please contact ADF.

¹ ADF does not endorse or oppose political parties or candidates, nor does it urge allegiance to any political party or candidate. ADF does believe that churches and pastors have the freedom to plainly speak Scriptural truth about the qualifications of candidates for public office regardless of the candidate’s political affiliation.

² King James Version.

- ***What are the risks of violating the IRS restrictions on pastor speech?***
 - The risks involved in violating the the IRS restrictions on pastor speech from the pulpit will vary depending on the specific situation. Generally, the IRS can impose one of two penalties on churches. First, the IRS could levy an “excise” tax against the church. This is a tax imposed directly on the activity that violates the IRS restriction. An excise tax would be difficult for the IRS to calculate and would probably not be very great in amount if applied to a pastor’s sermon (i.e. the amount of electricity for the time of the activity, assuming no direct funds were expended). Second, the IRS could revoke a church’s tax exempt status for a period of time. Under the tax code, churches are automatically tax exempt as long as they do not violate section 501(c)(3). An argument could be made that a church may only lose its tax exempt status for a very short time period. Even if tax exempt status is revoked, a church may once again be automatically considered tax exempt under the tax code if it agrees to abide by section 501(c)(3).
- ***Wouldn’t a temporary loss of tax exempt status have a drastic impact on our church?***
 - Most likely, a temporary loss of tax exempt status would have very little impact on the church. Only “income” can be taxed by the IRS, but all donations to the church are “gifts,” which are not considered income under the tax code. Therefore, there may be no tax consequences for the church at all. Only church “income” from other non-gift-related sources, such as business-related income, is subject to federal income taxation. For most churches this would be a small amount, if any.
- ***Wouldn’t a temporary loss of tax exempt status have a drastic impact on the taxes of our church members?***
 - Only those church members who “itemize” their deductions (roughly 30% of church-goers nationwide) could be affected by the loss of tax exempt status. Those who take the “standard” deduction (roughly 70% of church-goers nationwide) would not be affected at all because they do not itemize their contributions to the church as deductions. There is an argument to be made that those who “itemize” may still consider their contributions tax deductible as churches are automatically tax exempt under the Internal Revenue Code. For instance, if a church loses its tax exempt status for the pastor speaking from the pulpit, there is an argument to be made that because the church is automatically exempt under the Code, the tax exempt status is only lost for the day the sermon was preached and any contributions made at other times would still be deductible. It is important to note that this argument has not been tested and professional advice should be sought before claiming any deduction for itemization.
- ***What are the benefits of the initiative?***
 - The goal of the initiative is to restore the right of pastors to speak freely from the pulpit without fear of censorship by the government or worrying about jeopardizing their church’s tax exempt status. Where a lawsuit is successful, all churches in that court’s jurisdiction could once again speak out according to their faith about any and all issues addressed by Scripture. Through the courage of individual churches, freedoms of speech and religion will be restored to many more.
- ***How does my church become a part of the Pulpit Initiative?***

- If you and your church are interested in participating in Pulpit Freedom Sunday on September 27, 2009, please go to ADF's website at www.telladf.org/church and sign up to participate, or you can call us at 800-TELL-ADF. One of ADF's attorneys will contact you to discuss the opportunity. There are many churches who want to participate but for certain reasons may not be able to. ADF's attorneys will discuss with you issues such as:
 - Is the pastor and the church's governing body in agreement with participating in Pulpit Freedom Sunday?
 - Is the church leadership fully aware and accepting of the risks and the benefits of participating?
- ***Why hasn't the IRS responded to Pulpit Freedom Sunday 2008?***
 - In 2008, ADF conducted the first Pulpit Freedom Sunday on September 28. Thirty three pastors from twenty-two states participated in the inaugural year. There are many reasons why the IRS has not responded to these pastors, including administrative delays, reshuffling of personnel following the 2008 presidential election, or a host of other reasons. The IRS' response or lack of response should not be taken as substantive proof of anything. ADF remains committed to achieving the goals of the Pulpit Initiative no matter how long it takes.

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