

IRS Still Secretive About Plans to Monitor Church Sermons

It's more of the same. The Internal Revenue Service continues to be secretive about its intentions to investigate churches and pastors—nearly two months after it settled a lawsuit with an atheist group.

Alliance Defending Freedom (ADF) submitted a Freedom of Information request to the IRS, asking for documents related to a legal settlement with the Freedom From Religion Foundation (FFRF), in which the IRS apparently adopted new protocols and procedures for the investigation of churches.

The request was filed in July, but the IRS recently told ADF it would not provide information until Sept. 29—well past the timeframe allowed by law—even though the information ADF is requesting is the same that the IRS has already provided to the FFRF as part of the suit.

“It's time that government agencies stop keeping secrets from the American people and stop targeting conservatives and people of faith,” said Tim Wildmon, president of the American Family Association. “It is no wonder the American people have lost faith in our leaders. A government that targets churches is not a protector of liberty but an enemy of it. And the IRS has become the worst offender.

“Daniel Webster truthfully said, ‘An unlimited power to tax involves, necessarily, a power to destroy,’ but who would have imagined the IRS would use its taxation power to attempt to destroy free speech and then stonewall the American people when they demand an answer to the IRS's abuse?”

In *Freedom From Religion Foundation v. Koskinen*, FFRF accused

the IRS of failing to have a policy in place for investigating political activity at tax-exempt churches and religious organizations. The two parties eventually settled, and according to FFRF, "IRS also has adopted procedures for reviewing, evaluating and determining whether to initiate church investigations."

When FFRF filed the suit in 2012, it specifically mentioned the ADF-spearheaded Pulpit Freedom Sunday, set this year for Oct. 5. Since 2008, more than 1,600 churches have stood for freedom in protest of the IRS tax-code restriction that states churches risk their tax-exempt status if they endorse specific political candidates or positions on ballot issues. Pulpit Freedom Sunday aims to invite a challenge from the IRS so the rights of pastors to speak truth can be upheld in court.

The IRS code is based on the 1954 Johnson Amendment to the 501(c)(3) section of the federal tax code. The amendment states that tax-exempt entities cannot "participate in, or intervene in (including the publishing or distributing of statements), any political campaign on behalf of—or in opposition to—any candidate for public office."

According to ADF's Speak Up Movement, the Johnson Amendment was added to the tax code as a result of the political maneuvers of Lyndon B. Johnson when he ran for Senate re-election. Scholars say Johnson never intended the amendment to be a separation-of-church-and-state issue, nor did he suggest the amendment because of anything churches had done. Yet, the amendment has been applied to pastors for the past 60 years.

After the settlement between FFRF and the IRS was reached, both parties asked a Wisconsin federal court to dismiss the lawsuit. Regardless of the final outcome, the IRS won't be able to investigate churches for violating the code until after the moratorium related to the agency's controversial scrutiny of tea party organizations is lifted after a

congressional investigation closes.

“As the IRS is increasing the fervor with which it targets people of faith, we encourage pastors across the nation to increase the fervor with which they stand for up for our freedoms,” Wildmon continued. “Pulpit Freedom Sunday is the perfect opportunity to remind our government that our God-given freedoms are not dependent on the IRS’s approval.”