

IRS ends probe of UCC on Obama talk, clears pastor on Huckabee endorsement: No tax exemptions lost

News in the [June 17, 2008](#) issue

In letters sent on successive days, the Internal Revenue Service said it concluded that neither the United Church of Christ, whose national convention heard Barack Obama speak, nor a Southern Baptist pastor, who publicly backed Mike Huckabee, violated tax-exemption provisions prohibiting political endorsements by churches.

The IRS found that UCC officials had taken several steps to ensure that the purpose of having the Illinois senator speak in June 2007 at the denomination's General Synod in Connecticut was for attendees to hear his perspective as a UCC member and that it was not to be construed as a political endorsement.

On the basis of the UCC response to its requests for information, the IRS agreed that the invitation to him to speak came "well before he announced his candidacy" for the Democratic nomination for president.

The May 13 letter to the Cleveland-based UCC noted that officials took care to inform delegates "that the audience should not attempt to engage in any political activities." Tables set up by campaign workers outside the Hartford Civic Center entrance were not under UCC control, the IRS said.

In another letter, dated May 12, the IRS informed Wiley Drake, pastor of First Southern Baptist Church of Buena Park, California, that it had decided that his congregation "did not engage in prohibited political campaign intervention" in connection with Drake's expressing his personal support for Huckabee in the former Arkansas governor's quest to win the Republican presidential nomination.

Drake, a former second vice president of the Southern Baptist Convention, told Religion News Service on May 19 that he used information about his church and talk show only to identify himself and not as part of an endorsement by the church.

Americans United for Separation of Church and State, a Washington-based watchdog group, last August urged the IRS to investigate Drake, contending that his church's letterhead and the church affiliation of his radio program would imply the congregation's support for the candidate.

"I think the IRS blew this one," said Rob Boston, an Americans United spokesperson on May 21. Boston noted that a "side issue" in that case occurred when Drake called upon his supporters to pray that the Americans United staff suffer the wrath of heaven for their accusations.

In the UCC case, John H. Thomas, the denomination's general minister and president, said the church was pleased that the IRS "reviewed the complaint quickly and determined, as we expected, that the church took every necessary precaution." A law firm in Washington, D.C., represented the UCC before the IRS.

Drake was assisted by lawyers affiliated with the Alliance Defense Fund, an Arizona-based firm which announced in May an initiative calling for pastors to protest government strictures from their pulpits on September 28.

"We are pleased the IRS recognized that the attempt to have this [California] church's tax-exempt status revoked was without merit," said ADF senior legal counsel Erik Stanley. Drake has indicated he favors the September 28 sermon protest.

In a May 9 news release, the ADF said its initiative "will equip, protect and defend pastors who wish to exercise their First Amendment right to openly discuss the positions of political candidates and other moral and social issues from the pulpit."

The announcement also accused Americans United of triggering IRS investigations that "silence churches through fear, intimidation and disinformation."

In turn, Americans United, calling the ADF a "theocracy-minded legal operation founded by right-wing broadcasters," predicted that few pastors would want to put their tax exemptions in jeopardy.

"Federal tax law rightly requires churches and other tax-exempt groups to use their resources for religious and charitable purposes, not partisan politics," said Barry W. Lynn, Americans United executive director.