

August 2, 2007

Lois G. Lerner, Director
Exempt Organizations Division
Internal Revenue Service
1111 Constitution Ave., N.W.
Washington, D.C. 20224

Dear Ms. Lerner,

I am writing to encourage the Internal Revenue Service to investigate the United Church of Christ (also known as "Executive Council of the General Synod of United Church Of Christ"), a 501(3)(c) non-profit religious entity that seems to have run afoul of federal tax law banning political campaign intervention.

On Saturday, June 23, 2007, U.S. Senator and Presidential candidate Barack Obama spoke before the national biennial gathering of the United Church of Christ at the Hartford Civic Center in Hartford, Connecticut. According to IRS guidelines (<http://www.irs.gov/charities/charitable/article/0,,id=163397,00.html> and IRS Fact Sheet 2006-17 <http://www.irs.gov/newsroom/article/0,,id=154712,00.html>), a political candidate speaking at a religious event has one of two distinct roles: Either the candidate is:

- Speaking as a candidate for office, or
- Speaking as a non-candidate.

It is my understanding that Sen. Obama was speaking as a non-candidate and as a member of the United Church of Christ. No other Presidential candidates spoke and it is my understanding that no other Presidential candidate was invited to speak.

The United Church of Christ violated every single point outlined in the IRS guidelines. Specifically:

According to the IRS guidelines, church or religious organization must ensure that:

- **The individual speaks only in a non-candidate capacity**
 - While much of Sen. Obama's speech was a reflection of his personal faith and the relationship of his beliefs to public life, it was clearly a campaign speech with direct references to campaign pledges (Sen. Obama: *"I have made a solemn pledge that I will sign a universal health care bill into law by the end of my first term as president that will cover every American and cut the cost of a typical family's premiums by up to \$2500 a year."* Transcript available on the United Church of Christ's own web site: <http://www.ucc.org/news/significant-speeches/a-politics-of-conscience.html>).

- Numerous local and national news outlets characterized the event in terms of a political campaign
 - *“At times it certainly had the feel of a political convention”* WTNH, http://www.wtnh.com/Global/story.asp?S=6700799&nav=menu29_2
 - *“With fiery speeches on faith and politics, the United Church of Christ's biennial General Synod seemed at times as much a revival or political rally as a mainline church meeting.”* The Christian Century Magazine, <http://www.christiancentury.org/article.lasso?id=3518>

- **Neither the individual nor any representative of the church makes any mention of his or her candidacy or the election**
 - Sen. Obama made a direct reference to his candidacy in the fourth sentence of his speech (Sen. Obama: *“It's been several months now since I announced I was running for president.”* Transcript available on the United Church of Christ's own web site: <http://www.ucc.org/news/significant-speeches/a-politics-of-conscience.html>).
 - A June 21, 2007 Religion News Service article in advance of the speech was prominently posted on the United Church of Christ web site with the headline *“Obama's Synod speech will be 'first major address on faith and politics as presidential candidate’”* <http://www.ucc.org/news/aide-obamas-synod-speech.html>

- **No campaign activity occurs in connection with the candidate's attendance. In addition, the church or religious organization should clearly indicate the capacity in which the candidate is appearing and should not mention the individual's political candidacy or the upcoming election in the communications announcing the candidate's attendance at the event.**
 - An April 24, 2007 News Release announcing Sen. Obama's speech on the UCC web site states *“Obama, a Democratic candidate for President, has spoken often about his profession of faith, his membership in the socially progressive UCC and the need for Democrats to take seriously the concerns of religious Americans”*. <http://www.ucc.org/news/barack-obama-joins.html>
 - Campaign volunteers for Sen. Obama set up tables and greeted visitors at the entrances of the Hartford Civic Center. According to the official “Connecticut for Obama '08” blog, approximately 40 volunteers staffed the campaign tables in three-hour shifts from 8AM to 6PM on the day of Sen. Obama's speech. The blog further stated *“As volunteers staffing tables, our goal was to gather as many new supporters as possible.”* Although this particular blog entry was removed after another web site drew attention to the violation, a copy of the text is located at <http://ucctruths.blogspot.com/2007/06/connecticut-volunteers-blog-about-obama.html> and pictures of the tables are included with this letter.

The evidence that the United Church of Christ violated IRS guidelines is clear and plain:

- The United Church of Christ selectively provided the convention facilities for Sen. Obama to speak in support of his campaign,
- The United Church of Christ and Sen. Obama referenced his candidacy before and during the speech
- Clear and deliberate campaign activity occurred in connection with the Sen. Obama's attendance and speech

What makes this violation particularly egregious is that the United Church of Christ promotes the same set of IRS guidelines on its own web site on faith and politics at <http://snipurl.com/1p3xh>.

In addition, the United Church of Christ was well aware of the contents of Sen. Obama's speech since he delivered the same speech a week earlier at the annual meeting Iowa Conference of the United Church of Christ. The Iowa speech was reported by the UCC (<http://www.ucc.org/news/a-week-before-synod.html>) and the audio is also available online (<http://snipurl.com/1p3x7>).

I urge you to take action promptly to address this issue. The address for the national offices of the United Church of Christ is 700 Prospect Ave. Cleveland, Ohio 44115.

Sincerely,

A large black rectangular redaction box covering the signature area.

Pictures

Campaign volunteers for Sen. Obama set up tables and greeted visitors at the entrances of the Hartford Civic Center on Saturday, June 23, 2007 for a speech given by U.S. Senator and Presidential candidate Barack Obama before the United Church of Christ national meeting.

