

---

## Concluding its United Church of Christ Inquiry, IRS Offers Complete Vindication

2008-05-21

**Cleveland, OH, May 21, 2008** -- The Internal Revenue Service (IRS) has concluded that the United Church of Christ (UCC) did not violate tax laws when US Sen. Barack Obama addressed the denomination's 50th anniversary General Synod in Hartford, Conn., in June 2007.

In a letter from the IRS concluding that the UCC had not engaged in prohibitive political activity, the IRS concluded, "Based on your response to the inquiry, we have determined that the activity about which we had concern did not constitute an intervention or participation in a political campaign ... and that the United Church of Christ continues to qualify as an organization described in section 501(c)(3)."

The IRS determination outlined several steps taken by the UCC that indicated compliance with the law. The letter said the UCC's invitation to Senator Obama came "well before he announced his candidacy and that [he] was invited to speak ... in a non-candidate capacity, on how his personal faith intersected with his public life."

"You further established that the United Church of Christ had verbally communicated to those in attendance that Senator Obama was there as a

member of the church and not as a candidate for office, that the audience should not attempt to engage in any political activities, and that the church's legal counsel had advised Senator Obama's campaign on the ground rules for the speech," the IRS determined.

The letter also concluded that the UCC did not authorize campaign volunteers to set up tables near the entrance of the Hartford Civic Center. "The activity was conducted on public property outside the control of the Synod and therefore was not attributable to the church," the IRS said.

The IRS also noted that the UCC's website provided a link to the IRS fact sheet on prohibited campaign-related activities by non-profit groups and that the church's legal counsel had properly advised UCC leaders of these rules.

"We are pleased that the IRS reviewed the complaint quickly and determined, as we expected, that the church took every necessary precaution and proactive step to ensure that Senator Obama's appearance at General Synod was proper and legal," said the Rev. John H. Thomas, UCC General Minister and President. "This is very good news."

Donald C. Clark, the UCC's Nationwide Special Counsel, called the IRS' specific affirmation of UCC planning and action "gratifying."

"A faith community should not, and by following these now established best practices need not, be timid in asking any member to share her or his faith journey," Clark said.

William J. Wilkins and Brian J. Menkes, attorneys in WilmerHale's Washington, D.C. office, represented the UCC before the IRS. Wilkins

commented, “The denomination simply did not conduct any political activity in this case. The conduct of Synod events and the nature and timing of the speaking invitation made that clear.” Menkes added, “Reviewers at the IRS gave our submission prompt review and consideration. We appreciate their bringing this inquiry to conclusion once they learned there was no basis to proceed.”

Read the IRS determination letter at:

<http://www.ucc.org/news/pdf/irsmayltr.pdf>

The 1.2-million-member United Church of Christ, based in Cleveland, has 5,700 congregations in all 50 states. It was formed in 1957 with the union of the Congregational Christian Churches in America and the Evangelical and Reformed Church.