



1301 K Street NW

Suite 850, East Tower

Washington, DC 20005

(202) 466-3234 phone

(202) 466-3353 fax

americansunited@au.org

www.au.org

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April 19, 2012

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

Dear Ms. Lerner,

Enclosed please find information about the Roman Catholic Diocese of Peoria, Ill., which I believe has violated federal law by intervening in the 2012 election in opposition to a presidential candidate.

The enclosed homily by Bishop Daniel R. Jenky was reprinted in *The Catholic Post*, the newspaper of the diocese. Jenky delivered it during a religious service for Catholic men on April 14 at St. Mary's Cathedral in Peoria.

During the homily, Jenky goes so far as to compare Obama to Adolf Hitler and Joseph Stalin. He said, "Hitler and Stalin, at their better moments, would just barely tolerate some churches remaining open, but would not tolerate any competition with the state in education, social services, and health care. In clear violation of our First Amendment rights, Barack Obama – with his radical, pro-abortion and extreme secularist agenda, now seems intent on following a similar path."

Jenky then goes on to add, "Now things have come to such a pass in America that this is a battle that we could lose, but before the awesome judgment seat of Almighty God this is not a war where any believing Catholic may remain neutral. This fall, every practicing Catholic must vote, and must vote their Catholic consciences, or by the following fall our Catholic schools, our Catholic hospitals, our Catholic Newman Centers, all our public ministries -- only excepting our church buildings – could easily be shut down. Because no Catholic institution, under any circumstance, can ever cooperate with the intrinsic evil of killing innocent human life in the womb."

The implication is clear: Obama is engaged in acts so evil they follow the pattern of Hitler and Stalin, and faithful Catholics must vote against him. In fact, Jenky goes on to assert that the situation is so serious that a failure to vote against Obama could lead to Catholic institutions being closed.

To be sure, Jenky never utters the words, "Do not vote for Obama." But the Internal Revenue Code makes it clear that statements need not be this explicit to run afoul of the law.

*Your voice in the battle to preserve religious liberty*

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The IRS publication "Election Year Activities and the Prohibition on Political Campaign Intervention for Section 501(c)(3) Organizations" (FS-2006-17, February 2006) reminds tax-exempt entities not to engage in any issue advocacy that "functions as political campaign intervention."

The document states in part, "Even if a statement does not expressly tell an audience to vote for or against a specific candidate, an organization delivering the statement is at risk of violating the political campaign intervention prohibition if there is any message favoring or opposing a candidate."

Bishop Jenky compared Obama to Hitler and Stalin and accused him of pursuing policies that will close Catholic institutions. Moments later, he exhorted members of his flock not to vote for candidates who fail to uphold Catholic values. It is impossible to interpret this as anything but a command to vote against Obama.

The bishop appears to have violated federal tax law, and I request that you investigate this matter.

The Diocese of Peoria's address is: 419 NE Madison Ave., Peoria, IL 61603-3719.  
Telephone: (309) 671-1550.

Sincerely,

  
Barry W. Lynn  
Executive Director