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The Honorable John Koskinen  
Commissioner  
Internal Revenue Service  
1111 Constitution Avenue, NW  
Washington, DC 20224

Dear Commissioner Koskinen,

With another election season upon us, I write to you out of concern over the state of your agency's enforcement of the rule against pulpit politicking by houses of worship and to request a meeting to discuss this matter with you.

As you know, churches and other non-profit organizations described in Section 501(c)(3) of the Internal Revenue Code are prohibited from expressly endorsing or opposing candidates for public office. Even though the Code is very clear on this matter, it appears that the IRS is no longer enforcing this provision even in the face of sometimes blatant violations of the law.

Since 1996, Americans United for Separation of Church and State has reported 125 churches to the IRS because we believe that they engaged in partisan political activity. Throughout the 1990s and into the 2000s, the IRS Tax Exempt and Government Entities Division (TE/GE) appeared to be working hard to ensure that all houses of worship played by the rules. But it seems that since the IRS lost its case against the Living Word Christian Center in 2008, it has essentially abandoned enforcement of the no-politicking rule. Notwithstanding the "settlement" reached with another organization over this matter in 2014, I am unaware of any enforcement activity in the last eight years.

Americans United in 2009 submitted comments to the IRS on proposed rules that would correct the procedural flaws in church audits exposed by the Living Word case. In those comments, we asked that the IRS aggressively enforce the law prohibiting political intervention by houses of worship. Seven years later, however, it remains unclear how the IRS has responded to the court's ruling in the Living Word case, which required that an appropriate, highly placed IRS official initiate church tax inquiries.

While I recognize that the TE/GE Division has been targeted by congressional critics, it is important that this issue not be overlooked and that the law is enforced. As both a Christian minister and a defender of the First Amendment, I find it deeply troubling to see numerous churches dive headfirst into partisan political activity, including clear instances of endorsement and opposition to candidates, every time there is a major election. Without action by the IRS, this problem will only grow.

Since presidential elections tend to lead to a marked increase in pulpit-politicking problems, I believe it is critical that you and I meet to discuss my concerns over this matter. I know you have much on your plate, but I would like very much to speak with you soon and would be happy to arrange a meeting at your convenience.

Sincerely,

The Rev. Barry W. Lynn,  
Executive Director  
Americans United for Separation of Church and State