## FREEDOM FROM RELIGION foundation

P.O. BOX 750 , MADISON, WI 53701 , (608) 256-8900 , WWW.FFRF.ORG

November 6, 2012

Nanette M. Downing Internal Revenue Service Exempt Organizations Classification 1100 Commerce St. MC 4910 DAL Dallas, TX 75242

Re: Bishop Campaign Intervention

Dear Ms. Downing:

I am writing on behalf of the Freedom From Religion Foundation (FFRF) to report possible illegal political campaign intervention by the Madison, Wisconsin Catholic Diocese. FFRF is a nationwide nonprofit with over 19,000 members which works to protect the constitutional principle of separation of church and state.

FFRF has become aware that Bishop Robert Morlino wrote an article on November 1, 2012, entitled "Official guidelines for forming a Catholic conscience in the Diocese of Madison," which was published in the Catholic Herald, the official diocese newspaper. That publication is linked to the official website of the Diocese of Madison. Bishop Morlino begins the article stating:

"It is the role of the bishops and priests to teach principles of our faith, such that those who seek elected offices and those who are seeking to vote, if they are Catholics, are to form their consciences according to these principles..."

He continues to list certain issue areas he deems "non-negotiable" in the "formation of a Catholic conscience this election..." He further writes:

"No Catholic may, in good conscience, vote for 'pro-choice' candidates..."

"No Catholic may, in good conscience, vote for laws or candidates who would promote laws that would infringe upon our religious liberties and freedom of conscience..."

"No Catholic may, in good conscience, vote for candidates who promote 'same-sex marriage."

Please find enclosed a copy of the entire article.

IRS regulations specify that 501(c)(3) organizations, which include churches and other religious organizations, are prohibited from "[participating in or intervening in]...any political campaign on behalf of (or in opposition to) any candidate for public office." Rev. Rul. 2007-41, 2007-25 I.R.B. (June 28, 2007).

The Diocese of Madison appears to have inappropriately intervened in a political campaign. Its bishop violated IRS regulations by actively opposing candidates for political office. Given these partisan activities, the Diocese of Madison violated the 501(c)(3) tax-exempt rules, which prohibit electioneering.

The issues identified by the bishop in the November 1<sup>st</sup> article are generally what distinguish Republican and Democratic social platforms. In Wisconsin, these issues differentiate candidates for federal and state offices, i.e., one candidate for U.S. Senate is anti-abortion and anti-gay marriage, and the other candidate is a lesbian who supports marriage equality and abortion rights. Bishop Morlino's article, published and distributed just five days before Election Day, is clearly urging people not to vote for candidates that embrace these positions. Likewise, the paragraph about "religious freedom and freedom of conscience" is a clear reference to the current HHS mandate of the incumbent candidate for president, Barack Obama. Though he does not explicitly state, "Vote for Romney" or any other specific candidate, it is clear to the reader that Morlino is urging members of his diocese to vote against President Obama and other Democratic candidates in today's election.

FFRF respectfully requests that the IRS commence an immediate investigation of the Diocese of Madison. The IRS should take appropriate action to remedy any violations of 501(c)(3) regulations.

Thank you for your time and attention to this matter.

Sincerely.

Rebecca S. Markert

Staff Attorney

Enclosure

## Official guidelines for forming a Catholic conscience in the Diocese of Madison



Thursday, Nov. 01, 2012 -- 12:00 AM

From Bishop Morlino:

It is the role of bishops and priests to teach principles of our faith, such that those who seek elected offices and those who are seeking to vote, if they are Catholics, are to form their consciences according to these principles about particular policy issues. The non-negotiable issues for the formation of a Catholic conscience in this election are as follows:

Sacredness of human life from conception to natural death -- Human life is sacred and we must do all that we can to preserve human life, especially when it is most vulnerable and defenseless: that means not only avoiding, but working actively against the promotion of abortion and euthanasia, two of the greatest threats to human life in our day. In addition, we must work against any promotion of "advances" that are actually destructive to human life, such as embryonic stem cell research and human cloning. No Catholic may, in good conscience, vote for "pro-choice" candidates, or they must choose the candidate who would place greater restrictions on abortion.

Religious freedom and freedom of conscience -- Besides our right to life, the most basic right granted to humans is our ability to seek to achieve eternal life, to worship God, and to follow our consciences in all aspects of life. No Catholic may, in good conscience, vote for laws or candidates who would promote laws that would infringe upon our religious liberties and freedom of conscience.

Marriage -- Written in our very human nature, in the language of our bodies, by the Creator, is the truth that marriage means one husband, one wife, one lifetime, with openness to children. No Catholic may, in good conscience, vote for candidates who promote "same-sex marriage."

1 of 1