



August 31, 2016

Fr. Frank Pavone
National Director
Priests for Life
PO Box 141172
Staten Island, NY 10314

Dear Father Pavone:

You asked Alliance Defending Freedom to supply an opinion letter regarding whether Priests for Life may produce and distribute its proposed voter guide, titled “A Comparison of the 2016 Republican and Democratic Platforms” (the “Party Platform Guide”). It is our opinion that the Party Platform Guide is 501(c)(3) compliant and that Priests for Life may produce and distribute it.

Voter guides and other material that are designed to educate the electorate about issues of public importance are fully protected by the First Amendment.¹ The Internal Revenue Service (the “IRS”) explains that, in its opinion, voter guides published by 501(c)(3) organizations like Priests for Life about political parties must (1) be non-partisan; (2) include all the parties fielding candidates for a given office; (3) present the parties’ views on a broad range of issues; (4) directly quote the parties or else compile their positions in a neutral and unbiased manner; and (5) not compare the parties’ positions on the issues to the 501(c)(3) organization’s preferred positions.²

It is our opinion that the Party Platform Guide complies with the IRS’s guidelines and is therefore 501(c)(3) compliant. It presents the policy positions of the two major political parties who are fielding candidates for president in a non-partisan and neutral way. It quotes directly from the parties’ platform statements and so is neutral and unbiased. It presents a broad range of policy issues—twelve in all—that explain the parties’ differing positions on matters of public importance. And it does not indicate Priests for Life’s preferred position on the issues but only presents the Democrat and Republican positions.

¹ Numerous courts have ruled that voter guides that present the candidates’ position on issues of public importance are protected by the First Amendment as “issue advocacy speech.” *See, e.g., Citizens for Responsible Government State Political Action Committee v. Davidson*, 236 F.3d 1174 (10th Cir. 2000).

² IRS, TAX GUIDE FOR CHURCHES AND RELIGIOUS ORGANIZATIONS, *available at* <http://www.irs.gov/pub/irs-pdf/p1828.pdf>, at 12-13 (last visited August 31, 2016).

Fr. Frank Pavone
August 31, 2016
Page 2

For these reasons, it is our opinion that the Party Platform Guide is 501(c)(3) compliant. Priests for Life may produce and distribute it without fear of jeopardizing its tax exempt status.

Sincerely,



Erik W. Stanley
Senior Counsel