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Editorial

## Taxing an Unfriendly Church

Shortly before the last election, a former rector at All Saints Episcopal Church in Pasadena, Calif., gave a fiery antipoverty and antiwar sermon. He did not endorse a presidential candidate, but he criticized President Bush's policies in Iraq and at home. Now the Internal Revenue Service has challenged the church's tax-exempt status. It's important to know just how the tax police have chosen this church - and other congregations - to pursue after an election that energized churchgoers of most denominations.

I.R.S. officials have said about 20 churches are being investigated for activities across the political spectrum that could jeopardize their tax status. The agency is barred by law from revealing which churches, but officials have said these targets were chosen by a team of civil servants, not political appointees, at the Treasury Department. The I.R.S. argues that freedom of religion does not grant freedom from taxes if churches engage in politics.

That should mean that the 2004 presidential campaign would be an extremely fertile field. While some churches allowed Democrats to speak from the pulpit, the conservative Christians last year mounted an especially intense - and successful - drive to keep President Bush in office. Some issued voter guides that pointedly showed how their own religion was allied with Mr. Bush's views. Several Roman Catholic bishops even suggested that a vote for John Kerry would be a mortal sin. Since the election, Republicans have held two openly political nationally televised revival meetings at churches to support Mr. Bush's judicial nominations.

If the I.R.S. is pursuing any of those churches, we certainly have not heard from them about it. All Saints in Pasadena has released copies of the letter from the I.R.S., along with tapes of the sermon and a defense of the church's antiwar mission going back to the days when church leaders protested internment of Japanese-Americans during World War II. The I.R.S. letter stated that the agency had "concerns" about a sermon by the Rev. George Regas that The Los Angeles Times called "a searing indictment of the Bush administration's policies in Iraq."

Church leaders have hired lawyers and refused to agree to a settlement that requires them to admit that the sermon was over the line drawn by the I.R.S. The Rev. J. Edwin Bacon, the rector of All Saints, told parishioners that the church would continue to resist the government's efforts. That sounds right. With the feverish courting of religious voters these days, the I.R.S. does have the daunting task of separating politics from church policy. Still, it would seem to be hard to justify picking on a church that has a long record of opposition to wars waged by leaders from both parties.