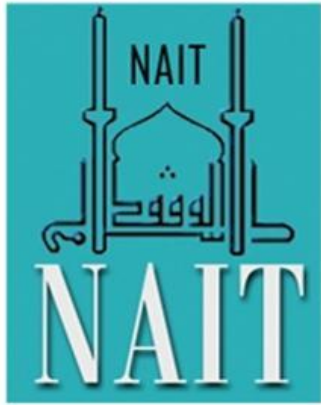


# THE NAIT TIMES



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## Religion and Politics – Can Muslim Religious or Charitable Institutions Donate and Support Political Candidates During This Election Year?

Assalaam alaykum community members. It's election season again! Cable and news media are providing 24-hour, wall to wall coverage of ongoing elections and candidate profiles and views. Big names such as Hillary Clinton, Bernie Sanders, Ted Cruz, and Donald Trump are on television and social media on an hourly basis.

As Americans of the longest lasting and thriving democracy, and as Muslims living in these unique times, we have a special duty and obligation to get involved and be a part of this political process. If we don't get involved and participate, we will be further marginalized and ignored. As leaders of masjid and Islamic centers, you are in a unique position to educate and guide your members in this political season. But how can your Islamic center or masjid participate in this process, be fully engaged, and not breach any federal campaign laws? This NAIT Times special issue will help alleviate your fears of political involvement.

### Election Campaigns

Under IRS guidelines, a 501(c)(3) religious or charitable organization cannot engage in political campaigning. Specifically, a masjid or Islamic center is absolutely prohibited from directly, or indirectly participating in, or intervening in, any political campaign on behalf of or in opposition to any candidate for elective office. Furthermore, any masjid or Islamic center would be prohibited from making any contributions to political campaign funds in favor of or in opposition to any candidate for public office.

Let's provide some scenarios to see how this works:

- 1) Let's say Bernie Sanders wants to address the congregation during Jumuaah Prayers on Friday at your masjid. Can he?

**Answer:** Yes, he can. But your masjid must allow his opponents like Ted Cruz or John Casich an opportunity to do the same if they so choose.

- 2) What if the President/Chairman or Imam of the Masjid, addresses the congregation Jumuaah prayers and says, "I want you all to vote for Bernie Sanders because he's a great guy. Every Muslim here should vote for Bernie Sanders." Is this acceptable?

**Answer:** No. This would violate IRS rules because the Imam or President of the masjid is speaking in his capacity as a representative of the masjid.

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**Iman Fund**  
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3) What if the same President/Chairman or Imam of the masjid appears at a politically rally or fundraiser for Hillary Clinton or Ted Cruz, and says, I am a big Hillary or Ted Cruz supporter. I urge all of you to donate and support this candidate....”? Is this acceptable?

**Answer:** Yes. This is completely acceptable. The Imam or masjid leader is speaking politically in his individually capacity, not on behalf of a religious institution.

4) What if the local political leaders, Democrat, Republican, or Green Party ask your community to purchase tables or donate to an upcoming fundraising event. Can your masjid purchase a table for your leadership to attend this political fundraiser?

**Answer:** No. This would violate IRS rules. The masjid or community center cannot purchase or fundraise for a particular party. This would violate Section 501(c)(3). Why? Because political parties only support their own candidates and campaigns. But a more pragmatic approach given the current political climate would be for individual members of the masjid or community center to purchase tickets or a table together at a political fundraiser or event.

**Advocacy/Legislation**

Now, you may be asking yourself, “but wait, there are many not-for-profit organizations and even some religious organizations that advocate and lobby legislators on all kinds of political issues from abortion, to healthcare, to contraceptives to peace and war.” This is correct. But, while many 501(c)(3) organizations takes positions on public policy, they must avoid any advocacy which functions as political campaigning or intervening in a campaign. A 501(c)(3) organization is at risk for losing that designation if any statement or message favors or opposes a candidate.

1) What if your masjid places an ad in the newspaper criticizing pending state legislation which prohibits the introduction of sharia law in the local or state court system? The State legislature is scheduled to vote on the measure soon and there is no primary or general election involved. In the ad, the masjid singles out Senator X, who is not running for re-election, and asks people to call Senator X’s office to vote against the measure. Can the masjid place an ad like this without violating Section 501(c)(3)?

**Answer:** Yes. Because the masjid is not supporting or opposing a candidate running for an upcoming election, and is not taking a position which supports Senator X’s opponent. It is acceptable.

2) What if your masjid places an ad in the newspaper promoting the funding of settling immigrant refugees? The ad is placed just prior to an upcoming election where Senator X is running for office. The ad criticizes Senator X’s position on settling immigrant refugees because he is opposed to further immigration in his state. Also, Senator X’s opponent in the upcoming election has made settling refugees a campaign issue and supports the settlement of more refugees. There is no pending legislation or upcoming vote on this issue. Can the masjid place this ad without violating Section 501(c)(3)?

**Answer:** No. This is not acceptable. The masjid has violated Section 501(c)(3) by engaging in campaigning and supporting the views of a particular candidate on an issue in an upcoming election. Its timing is not for an upcoming vote or legislation, but directly coincides with an upcoming election. Furthermore, the masjid has taken a position on an issue that the opponent has used to distinguish himself from Senator X.

### **Voter Registration Drives and Education**

501(c)(3) religious organizations such as churches and masjid may carry out voter educational activities and public forums for education about politics so long as they are done in a non-partisan manner. They can also create and distribute voter guides for their communities so long as they are not biased or tilted toward a particular party or candidate.

- 1) What if your masjid produces a voter guide for the upcoming Presidential general election in 2016? In the candidate description, the voter guide states that Bernie Sanders is most favorable toward Muslims, and that Ted Cruz is anti-Muslim. Is this acceptable under Section 501(c)(3)?

**Answer:** Probably not. The voter guide appears to be biased toward Bernie Sanders and against Ted Cruz. If the voter guide was more objective in its description of voting record or views on issues central to the Muslim community, then it would probably be acceptable.

- 2) What if your local masjid conducts a voter registration drive? It sets up a booth on Friday so that people can register to vote after Friday Prayers. The masjid uses various political volunteers from different campaigns to register people. The registration process allows people to vote for a party affiliation. There are no references to political candidates or any literature being passed out about candidates by any of the volunteers. Is this voter registration halal under IRS rules?

**Answer:** Yes indeed. This voter registration drive is non-partisan and is not for or against any political party or any candidate. The fact that it is occurring on the premises of a masjid is totally acceptable under the IRS rules.

### **Social Media & Websites**

Masjid and Islamic Centers websites have become very common. Many masjid and Islamic Centers even have their own Facebook pages. This is fine for 501(c)(3) organizations. However, the same rules as discussed above apply to social media.

- 1) What if your masjid has a Facebook page that features activities of the masjid and community members? Say in one of the posts, an active member of the masjid is running for Village Trustee. Prior to the upcoming election, the masjid Facebook page posts the message, “Don’t forget to vote for brother Ahmed who is running for Village Trustee. He’s a long time member of the community and a musalli as well.” Is this acceptable under Section 501(c)(3)?

**Answer:** No. The masjid has intervened in a political campaign on behalf of brother Ahmed and has violated Section 501(c)(3).

Now that the 2016 political campaign is underway here in the U.S., all eligible Muslims should be registered to vote and make sure their family, friends, and community members are also registered to vote and will vote in the upcoming general elections. As community leaders of masjid and community center, make sure you’re aware of the responsibility of your 501(c)(3) organization. The foregoing guidelines should help allow you to participate without any IRS entanglements.



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## Consumer Alert: Beware of Phone and Online Scams

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Scams against the American public and consumers continue to be high on the agenda for federal and state agencies. One of the most common scams that the IRS is fighting is fraud against the elderly and senior citizens. One of these scams is people impersonating IRS employees and seeking personal information such as date of birth, social security numbers or other financial information. Often, they call and simply ask to verify information over the phone.

For example, scam artists call saying they have your tax return, and they just need to verify a few details to process your return. The scam tries to get you to give up personal information such as a Social Security number or personal financial information, such as bank numbers or credit cards. Don't be fooled. The IRS will not be calling you out of the blue asking you to verify your personal tax information or aggressively threatening you to make an immediate payment.

This January, the Treasury Inspector General for Tax Administration (TIGTA) announced they have received reports of roughly **896,000 phone scam contacts** since October 2013 and have become aware of over **5,000 victims** who have collectively paid over **\$26.5 million** as a result of the scam. Just this year, the IRS has seen a 400 percent increase in phishing schemes.

### **Protect Yourself**

Scammers make unsolicited calls claiming to be IRS officials. They demand that the victim pay a bogus tax bill. They con the victim into sending cash, usually through a prepaid debit card or wire transfer. They may also leave "urgent" callback requests through phone "robo-calls," or via a [phishing email](#). They've even begun politely asking taxpayers to verify their identity over the phone.

Many phone scams use threats to intimidate and bully a victim into paying. They may even threaten to arrest, deport or revoke the license of their victim if they don't get the money.

Scammers often alter caller ID numbers to make it look like the IRS or another agency is calling. The callers use IRS titles and fake badge numbers to appear legitimate. They may use the victim's name, address and other personal information to make the call sound official.

Here are some things the scammers often do which is different from the IRS does. Any one of these five things is a tell-tale sign of a scam.

### **The IRS will never:**

- Call to demand immediate payment over the phone, nor will the agency call about taxes owed without first having mailed you several bills.
- Call or email you to verify your identity by asking for personal and financial information.
- Demand that you pay taxes without giving you the opportunity to question or appeal the amount they say you owe.
- Require you to use a specific payment method for your taxes, such as a prepaid debit card.
- Ask for credit or debit card numbers over the phone or email.
- Threaten to immediately bring in local police or other law-enforcement groups to have you arrested for not paying.

If you get a phone call from someone claiming to be from the IRS and asking for money or to verify your identity, here's what you should do:

- Do not give out any information. Hang up immediately.
- Contact TIGTA to report the call. Use their "[IRS Impersonation Scam Reporting](#)" web page. You can also call 800-366-4484.
- Report it to the Federal Trade Commission. Use the "[FTC Complaint Assistant](#)" on FTC.gov. Please add "IRS Telephone Scam" in the notes.

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