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## Complaint filed with IRS against Maine diocese

by Catholic News Service

**PORTLAND, Maine** -- A complaint filed with the Internal Revenue Service against the Diocese of Portland for its efforts to fight the state's same-sex marriage law is "utterly frivolous" and with "no foundation in either law or fact," said an attorney representing the diocese.

The complaint was filed May 20 by a San Diego-based homosexual advocacy group called the Empowering Spirits Foundation. The group said the diocese's work in gaining signatures for a referendum aimed at repealing the state's new same-sex marriage law was in violation of the IRS rules against nonprofit groups engaging in political activity.

The group is seeking to have the diocese's tax-exempt status removed. It filed a similar complaint, which is still pending, against the Church of Jesus Christ of Latter-day Saints in California for its activities supporting Proposition 8, a successful ballot initiative banning same-sex marriage that was just upheld by the Supreme Court there.

The Alliance Defense Fund, which is defending the Portland Diocese, responded to the IRS complaint in a letter to the Empowering Spirits Foundation.

The letter, written by the group's senior counsel, Erik Stanley, said: "Current IRS regulations allow the diocese to advocate a position on a referendum and to conduct activities in accordance with that position. None of the diocese's current or planned activities violates the IRS nonprofit regulations."

In the letter, a copy of which was sent to Catholic News Service by the Portland diocesan communications office, Stanley stressed the IRS allows nonprofit groups to "engage in lobbying activities, including advocating a position on a public referendum, without violating their tax-exempt status so long as the activity is not a substantial activity of the organization."

He also pointed out that petitions for the upcoming referendum on Maine's same-sex marriage law were not yet available to the public and would not be until June.

"Your organization seems to be making a practice of filing frivolous IRS complaints as a way of intimidating organizations standing for traditional marriage," the letter added.

An IRS spokeswoman would not comment on the specific complaint against the diocese and said the IRS reviews complaints on a case-by-case basis.

Opponents of the same-sex legislation signed by Maine Gov. John Baldacci May 6 need the signatures of at least 55,087 registered voters to get a referendum on the ballot aimed at repealing the legislation.

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