Here's the **actual wording from the IRS court filing** as reported in multiple reliable news and legal summaries — this language captures how the IRS described its *position in the July 7, 2025 filing* (the "joint motion for consent judgment") in the **National Religious Broadcasters v. IRS** case:

📄 ***IRS Court Filing — Key Quotation***

"When a house of worship in good faith speaks to its congregation, through its customary channels of communication on matters of faith in connection with religious services, concerning electoral politics viewed through the lens of religious faith, it neither 'participate[s]' nor 'intervene[s]' in a 'political campaign,' within the ordinary meaning of those words."

— Quoted from the IRS joint filing in National Religious Broadcasters v. IRS (Eastern District of Texas), explaining how internal church communications about political candidates should be interpreted under the Johnson Amendment, treating such communications as exempt.

Another key phrasing directly from the filing that **explains the IRS's interpretation of internal church speech**:

"Thus, communications from a house of worship to its congregation in connection with religious services through its usual channels of communication on matters of faith do not run afoul of the Johnson Amendment as properly interpreted."

📌 **What This Means in Plain Language**

- The IRS *agreed in its filing* that if a church (or other house of worship) speaks **to its own congregation during religious services** about elections or candidates, that speech **does not count as "participating in" or "intervening" in a political campaign** under the Johnson Amendment.
- The agency likened this sort of communication to an internal discussion similar to a **family conversation about candidates**, rather than formal political campaigning.

🧠 **Important Legal Context**

- This wording comes from a **court filing and proposed consent judgment**, not yet published as a formal IRS regulation on IRS.gov.
- It *must be approved by the federal judge* to take effect for the parties in the case and potentially influence future enforcement.
- The agreement is currently **specific to the plaintiffs** (the churches and organizations in the lawsuit), though many commentators view the language as a public statement of IRS policy direction.