

IRS EO Classification  
Mail Code 4910  
1100 Commerce Street  
Dallas, TX 75242

Dear Office of Exempt Organization Classification,

We write you today as representatives of two prominent secular advocacy groups, the Center for Inquiry (CFI) and American Humanist Association (AHA), to voice our shared concern and disappointment regarding the Internal Revenue Service's lack of action against churches that are blatantly violating laws prohibiting 501(c)(3) organizations from endorsing political candidates and parties.

Both CFI and AHA are nonpartisan, nonprofit 501(c)(3) organizations that, in compliance with the laws, do not promote any partisan political ideology. While we do not oppose – and in fact spend much time defending – the right to free exercise of religion, we vigorously object to the government supporting or privileging religion in any way. To our dismay, it has become abundantly clear over the past several years that religious institutions have participated in partisan political advocacy and, by consequence, gained an unfair advantage over law-abiding 501(c)(3) groups in public policy debates without facing punishment.

One glaring instance of this trend is an annual event called Pulpit Freedom Sunday, the fifth edition of which took place on Oct. 7, 2012. Sponsored by the Alliance Defending Freedom, the mission of Pulpit Freedom Sunday is to urge religious leaders to purposely take sides on partisan political issues. News reports stated that many participants even sent the IRS copies and video tapes of their sermons, hoping to test the constitutionality of the law which says entities that are exempt from taxes under 501(c)(3) cannot "participate in, or intervene in (including the publishing or distributing of statements), any political campaign on behalf of – or in opposition to – any candidate for public office." But Pulpit Freedom Sunday is just one example from the 2012 election season, which saw religious institutions regularly advertising their support of candidates, using newspaper ads, articles in church bulletins, and handbills to list their approved candidates. Serious transgressions of this sort have been documented by journalist M. Alex Johnson on NBC News (see his November 19, 2012 news report) and the website [www.speakupmovement.org](http://www.speakupmovement.org).

For reference, both CFI and AHA support the petitions and complaints that have been filed by some other nonprofit organizations, including Americans United for Separation of Church and State and the Freedom From Religion Foundation.

1. Americans United:
  - a. Oct. 23, 2012 letter regarding the Church in the Valley in Leakey, TX;
  - b. Oct. 17, 2012 letter regarding the Hope Christian Church in Beltsville, MD;
  - c. Sept. 19, 2012 letter regarding the Ridgway Christian Center/Praise Him Ministries in Ridgway, CO;
  - d. Sept. 10, 2012 letter regarding the St. Raphael Catholic Church in El Paso, TX.
2. Freedom From Religion Foundation:
  - a. November 6, 2012 complaint regarding the Catholic Diocese in Madison, WI;
  - b. November 1, 2012 complaint regarding the Catholic Diocese in Green Bay, WI;
  - c. October 31, 2012 complaint regarding the Billy Graham Evangelistic Association;
  - d. April 20, 2012 complaint regarding the Catholic Diocese in Peoria, IL.

We see no reason why churches should not be held accountable for their actions, and are troubled that the IRS has not followed up on these news reports and petitions.

We are familiar with the opinion *U.S. v Living Word Christian Center*, 2009 WL 250049 (D. Minn. 2009), but see nothing in it that justifies the lack of enforcement. Enough time has passed to accord the language of 26 CFR part 301 with the language of the Internal Revenue Service Restructuring and Reform Act of 1998. More to the point, the reasoning of the District Court in *Living Word* supplies its own answer of how to commence a church tax inquiry. The case said that the Director of Exempt Organizations was four levels removed from the Commissioner of the IRS, where before reorganization the regulations required church tax inquiries be initiated by Treasury officials one level removed. It stands to reason, then, that the Commissioner, his Chief of Staff, the Chief Counsel, and the Deputy Commissioners who report directly to the Commissioner would satisfy both 26 IRC 7611 and *Living Word*, at least until new regulations issue.

Concerns for their workload are natural and appropriate; however, at least with Pulpit Freedom Sunday, almost no factual investigation is necessary to support the legal conclusion that a Reasonable Belief exists that organizations may not be exempt as a church under IRC §§ 501(a) and 170(b)(1)(A)(i). As we mentioned earlier, religious leaders and the Alliance Defending Freedom want to test the Johnson Amendments and have already provided the IRS self-incriminating evidence of advocating for candidates, violating the rules regarding political activity. Collecting more evidence, if desired or required, is easily available in newspaper and magazine articles or ads, television and radio reports, internet web pages, and reports from the general public (including this letter).

In conclusion, the Center for Inquiry and American Humanist Association are indignant that religious organizations are being given the opportunity to have undue influence in politics and public discourse, and are receiving the benefits of 501(c)(3) status without complying with the responsibilities. Continued inaction insults compliant companies, flouts the concept of government neutrality on religion, and provides the basis for the belief that continued and additional, even bolder and wider, non-compliance is not only possible, but welcomed. Respect for the law is seriously undermined. We urge you to immediately take steps to monitor partisan political activities by 501(c)(3) organizations, and faithfully apply the laws restricting such activities.

Please do not hesitate to contact us with questions. We look forward to hearing back from you.

Sincerely,



Ronald A. Lindsay  
President and CEO  
Center for Inquiry



Roy Speckhardt  
Executive Director  
American Humanist Association