FREEDOM FROM RELIGION foundation

P.O. BOX 750 , MADISON, WI 53701 , (608) 256-8900 , WWW.FFRF.ORG

July 17, 2020

Mary A. Epps Exempt Organizations Examinations Internal Revenue Service 1111 Constitution Ave., N.W. Washington, D.C. 20224

Re: Illegal Politicking by Church

Dear Ms. Epps:

I am writing on behalf of the Freedom From Religion Foundation (FFRF) to report potential illegal political campaigning by the Promise Land Men's Ministries located at 672 Main Street, Suite 2K, Harleysville, PA 19438. FFRF is a national nonprofit organization with more than 33,000 members across the country including over 1,000 in Pennsylvania. Our purposes are to protect the constitutional separation of church and state and educate the public about nontheism.

A concerned citizen contacted FFRF to report potential illegal political campaigning by the Promise Land Men's Ministries. Please see the enclosed photograph showing a Facebook advertisement supporting congressional candidate Kathy Barnette which states it is funded by the Promise Land Men's Ministries.

IRS regulations specify that 501(c)(3) organizations, which include churches and other religious organizations, are prohibited from "[participating in or intervening in]...any political campaign on behalf of (or in opposition to) any candidate for public office." Rev. Rul. 2007-41, 2007-25 I.R.B. (June 28, 2007).

Promise Land Men's Ministries appears to have inappropriately used its religious organization and 501(c)(3) status to intervene in a political campaign. It violated IRS regulations by paying for an advertisement in support of a particular candidate for political office.

FFRF respectfully requests that the IRS commence an immediate investigation of Promise Land Men's Ministries. The IRS should take appropriate action to remedy any violations of 501(c)(3) regulations. Thank you for your time and attention to this matter.

Sincerely.

Madeline Ziegler Staff Attorney

Madeline Fiegler

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Enclosures



