

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 at Church

Dear Ms. Epps:

I am writing on behalf of the Freedom From Religion Foundation (FFRF) to report potential illegal political campaigning that occurred at the Wilmington Island Presbyterian Church located at 450 N. Cromwell Rd., Savannah, GA 31410. FFRF is a national nonprofit organization with more than 33,000 members across the country. Our purposes are to protect the constitutional principle of separation between state and church, and to educate the public on matters relating to nontheism.

A concerned citizen contacted FFRF to report a political sign placed on the property of the Wilmington Island Presbyterian Church. Please see the enclosed photograph showing two 2020 campaign signs outside of the church, reportedly on church property. In the first photo, the Church's sign can be seen in the background. In the second photo, the Church building can be seen in the background.

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).

By permitting a sign endorsing a political candidate to be erected on its property, the church appears to have inappropriately used its religious organization to participate in a political campaign. It violated IRS regulations by giving support to a candidate for political office. Given these partisan activities, Wilmington Island Presbyterian Church violated the 501(c)(3) tax-exempt rules, which prohibit electioneering.

FFRF respectfully requests that the IRS commence an immediate investigation of Wilmington Island Presbyterian Church. 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,

A handwritten signature in cursive script that reads "Madeline Ziegler".

Madeline Ziegler
Staff Attorney

MEZ:rcs

Enclosures

