

FREEDOM FROM RELIGION *foundation*

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

December 31, 2019

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

Re: Illegal campaign intervention at church

Dear Ms. Epps:

I am writing on behalf of the Freedom From Religion Foundation (“FFRF”) to report illegal campaign intervention activities at Ministerio Internacional El Rey Jesús (King Jesus Ministry) in Miami, Florida. FFRF is a nationwide nonprofit with more than 30,000 members that works to protect the constitutional principle of separation of state and church.

We understand that King Jesus Ministry will host a political rally for President Trump on Friday, January 3, 2020 at 5:00 PM EST. We are informed that the church’s leader and pastor, Apostle Maldonado urged his congregation to attend this political rally, telling them, “If you want to come, do it for your pastor. That’s a way of supporting me.”¹

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). While leaders of churches or religious organizations may express their opinions on political matters as individuals, they are precluded from making “partisan comments in official organization publications or at official functions of the organization.” *Id.*

In urging congregants to come to a political rally, and in hosting the political rally, King Jesus Ministry appears to have inappropriately used its religious organization and 501(c)(3) status intervened in a political campaign. It violated IRS regulations

¹<https://www.tampabay.com/florida-politics/buzz/2019/12/30/florida-pastor-tells-parishioners-trumps-visit-is-nothing-to-fear/>.

by seemingly expressing its support for a candidate in the November 2020 presidential election.

FFRF respectfully requests that the IRS commence an immediate investigation into King Jesus Ministry's violation of IRS regulations prohibiting 501(c)(3) organizations from participating in and/or intervening in a political campaign. The IRS should take appropriate action to remedy any violations that occurred or which continue to occur.

Thank you in advance for your time and attention to this matter.

Sincerely,

A handwritten signature in black ink, appearing to read 'RSM', with a long horizontal stroke extending to the left.

Rebecca S. Markert
Legal Director