

FREEDOM FROM RELIGION *foundation*

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

December 5, 2017

Mary A. Epps
Internal Revenue Service
Exempt Organizations Examination Office
1100 Commerce St
MC 4910 DAL
Dallas TX 75242

Dear Ms. Epps:

I am writing on behalf of the Freedom From Religion Foundation (FFRF) to alert you to illegal campaign intervention by Living Way Ministries in Opelika, Alabama. FFRF is a national nonprofit organization dedicated to protecting the constitutional principle of separation of state and church. We represent about 30,000 members across the country including members in Alabama.

FFRF was informed by a concerned citizen that Living Way Ministries, located at 1100 Old Columbus Road in Opelika, Alabama, recently displayed a political message on its marquee. On November 30th, the marquee read:

“THEY FALSELY ACCUSED JESUS! VOTE ROY MOORE”

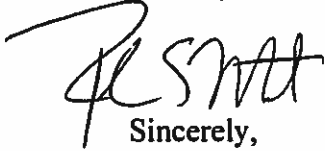
Please find enclosed a picture of the marquee taken by a resident of Opelika last week. As you may know, Roy Moore is a candidate for U.S. Senate in Alabama, which is holding a special election on Tuesday, December 12th, to replace Jeff Sessions. We understand that the marquee has since been changed and the “Vote Roy Moore” language was removed.

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.*

Living Way Ministries appears to have inappropriately used its religious organization to intervene in a political campaign. It violated IRS regulations by expressly advocating its support for Roy Moore. Given these partisan activities, Living Way Ministries violated the 501(c)(3) tax-exempt rules, which prohibit electioneering.

FFRF respectfully requests that the IRS commence an immediate investigation to determine whether Living Way Ministries violated IRS regulations prohibiting churches and other religious 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,

Rebecca S. Markert
Legal Director

Enclosure

 *Living Way* 

MINISTRIES

S.S. 9:45AM • WORSHIP 11:00AM • SUN. EVE. 6:30PM • WED. EVE. 6:30PM

**THEY FALSELY
ACCUSED JESUS!
VOTE ROY MOORE**

1100

25