

FREEDOM FROM RELIGION *foundation*

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September 19, 2018

Mary A. Epps
IRS, 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 to alert you to illegal campaign intervention by Eagle Mountain International Church (“Church”) in Newark, Texas. FFRF is a national nonprofit organization dedicated to protecting the constitutional principle of separation between state and church. We represent more than 32,000 members across the country.

A concerned citizen contacted FFRF to report that the Church (located at 14355 Morris Dido Newark Road in Newark, Texas) has been actively participating in electioneering by endorsing a political party and specifically stating that the IRS will not stop them from doing so “because our president did that for us.” A video available online shows two of the church’s senior pastors, George Pearsons and Terri Pearsons, along with evangelist Paula White (who describes herself as President Trump’s “longtime spiritual advisor”¹), urging the congregation to vote for Republicans in the upcoming midterm elections.

In the video, Ms. Pearsons tells the congregation:

I can say to you, ‘Vote red!’ I can say that to you without any fear that the IRS is going to take away your right to donate to this church and deduct it from your taxes. And without you being audited because of it. That’s over! And that’s because our president did that for us.

Ms. White agrees with these statements with an audible “Amen!” on several occasions. Mr. Pearsons then promoted church events regarding the election and said,

We are using the voice that God has given us, and the muzzle is off. The muzzle is off! And it’s not going back on, either!

Video of this church service is available online on the church’s YouTube channel.²

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.

¹ See paulawhite.org/global.html (describing a Time Magazine article dated Jan. 20, 2017).

² www.youtube.com/watch?v=uqDRY4vZWWhc. Also available at <https://bit.ly/2xmz6di>.

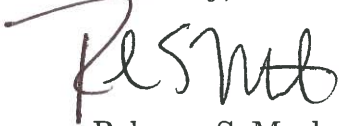
Rul. 2007-41, 2007-25 I.R.B. (June 28, 2007). While leaders of churches or religious organizations may express their opinions on political matters *as individuals*, they are precluded from making “partisan comments in official organization publications or at official functions of the organization.” *Id.* There is no question that this endorsement of the Republican party, aimed specifically at the 2018 midterm elections (now less than 2 months away), was done by senior Church leaders, during a formal church service, in their capacity as Church leaders.

Paula White and the Pearsons appear to be under the misapprehension that this prohibition, known as the Johnson Amendment, has been repealed. Ms. White was recently at a dinner with President Trump, who lied to the assembled evangelical leaders by saying, “Now one of the things I’m most proud of is getting rid of the Johnson Amendment. . . . In the last 18 months alone, we have stopped the Johnson Amendment from interfering with your First Amendment rights. A big deal. It’s a big deal.”³ President Trump also claimed that he had repealed the Johnson Amendment as part of a 2017 “religious liberty” executive order.⁴

FFRF sued President Trump over this assertion, and the Department of Justice admitted in court filings, twice, that Trump’s proclamation did not and could not repeal a congressional statute. As was reported by The Washington Post, Politico, and others, Trump’s attorneys admitted, “The order does not exempt religious organizations from the restrictions on political campaign activity applicable to all tax-exempt organizations.” FFRF dismissed its lawsuit because the Trump administration admitted that Trump had simply lied when he claimed that he had repealed the Johnson Amendment.⁵

FFRF respectfully requests that the IRS commence an immediate investigation into these violations of IRS regulations. The IRS should take appropriate action to remedy any violations that occurred or that continue to occur. This is particularly crucial because, just before a national election, the President of the United States is openly repeating an assertion that he has repealed this law even after his own Department of Justice has admitted this to be false. Thank you in advance for your time and attention to this matter.

Sincerely,



Rebecca S. Markert
Legal Director

RSM:rdj

³ Remarks by President Trump at Dinner with Evangelical Leaders, *available at* www.whitehouse.gov/briefings-statements/remarks-president-trump-dinner-evangelical-leaders/.

⁴ Executive Order 13798(May 4, 2017). Text *available at* www.whitehouse.gov/presidential-actions/presidential-executive-order-promoting-free-speech-religious-liberty/.

⁵ *FFRF v. Trump*, No. 17-CV-330 (W.D. Wis. 2017).