

# FREEDOM FROM RELIGION *foundation*

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October 31, 2012

Nanette Downing  
Director, Exempt Organizations Examinations  
Internal Revenue Service  
MC4910 DAL  
1100 Commerce St  
Dallas TX 75242

Re: Political Campaign Intervention by 501(c)(3) Non-profit Organization

Dear Ms. Downing:

I am writing on behalf of the Freedom From Religion Foundation (“FFRF”) to report illegal political campaign intervention. FFRF is a nationwide nonprofit with over 19,000 members, which works to protect the constitutional principle of separation of church and state.

On October 11, the Billy Graham Evangelistic Association (“BGEA”), a 501(c)(3) non-profit, published a report on its website about presidential candidate Mitt Romney meeting with Billy Graham and Franklin Graham, the leaders of BGEA. It was widely reported that Billy Graham told Romney during the Oct. 11 meeting, “I’ll do all I can to help you. And you can quote me on that.”

The BGEA report on the meeting includes a statement from Billy Graham that said in part, “What impresses me even more than Gov. Romney’s successful career are his values and strong moral convictions.” He continued:

I will turn 94 the day after the upcoming election, and I believe America is at a crossroads. I hope millions of Americans will join me in praying for our nation and to vote for candidates who will support the biblical definition of marriage, protect the sanctity of life and defend our religious freedoms.

The report includes photos of Mitt Romney. A copy of the webpage is enclosed as Exhibit 1. A photograph of Mitt Romney with Revs. Billy and Franklin Graham is on the BGEA homepage at [www.billygraham.org](http://www.billygraham.org). Currently, it is one of five rotating stories, four of which deal with the Nov. 6 election. See Exhibit 2. The banner ads and highlighted links on the homepage work together to send an endorsement message for Romney.

Within a week of the Romney meeting, BGEA published full-page political ads in national newspapers as well as newspapers in presidential battleground states. BGEA ran ads in the Wall Street Journal on Oct. 18 and USA Today on Oct. 19. Additional full-page ads by BGEA were placed in the Sunday editions of the New York Times, Wisconsin State Journal, Milwaukee Journal Sentinel, the Columbus Dispatch and other newspapers across the U.S on Oct. 21 and

Oct. 28. It is expected that BGEA will run similar ads through Nov. 6. One version of the ads says:

On November 6, the day before my 94th birthday, our nation will hold one of the most critical elections in my lifetime. We are at a crossroads and there are profound moral issues at stake. I strongly urge you to vote for candidates who support the biblical definition of marriage between a man and woman, protect the sanctity of life and defend our religious freedoms.

The ad is clearly marked “Paid advertisement by the Billy Graham Evangelistic Association.” The ads prominently feature a large photograph of Billy Graham with his name and signature, which fills the page. Please see Exhibit 3. The BGEA website also features a banner ad saying “Vote Biblical Values on November 6. Important Message from Billy Graham” taking readers to copies of the BGEA ads.

The context of the ads and publications by BGEA evidence its intent to endorse candidate Mitt Romney. Franklin Graham, president and CEO of BGEA, authored an article for the BGEA *Decision* magazine and BGEA website titled, “Can an Evangelical Christian Vote for a Mormon?” That article concludes:

In recent days, President Clinton said that President Obama “has a plan to rebuild America from the ground up.” But God-fearing Americans have no desire to see America rebuilt—but rather restored. To “rebuild it” would be to create a new nation without God or perhaps under many gods. This was never the intent of those who shed their blood for the freedom to worship as “one nation under God.”

I pray that all Christians and God-fearing Americans will put aside labels and vote for principles—God’s principles—that for many years have resulted in His blessing upon our nation.

So, can a Christian vote for a Mormon? The answer is yes.

The article is enclosed as Exhibit 4. A picture of Mitt Romney is included with the article as well as in a banner for the article on the BGEA website. ([www.billygraham.org](http://www.billygraham.org)).

In an October 27 story, the Charlotte Observer reports that Franklin Graham said that President Barack Obama “has voiced support for abortion rights and same-sex marriage.” “The president has made a choice...My father has made a choice: At 94, he has chosen not to be quiet anymore.” Exhibit 5.

Tax exempt organizations are forbidden by the IRS to engage in partisan politicking, which includes actions making clear whom tax-exempt entities want people to vote for or against. IRS regulations specify that 501(c)(3) 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).

BGEA has violated the law and intervened in a political campaign. It is violating IRS regulations by advocating its support for presidential candidate Mitt Romney. Through official

BGEA publications, Billy and Franklin Graham have made clear that BGEA supports Romney. While not explicitly using the word “endorsement,” the articles and photographs published by BGEA evidence campaign intervention. It is not necessary for the publications to say “vote for Romney” in order for the message of political endorsement to be understood by any reader. Billy Graham’s thinly veiled endorsement said that he is impressed with Romney’s “values and strong moral convictions” and asked voters to vote on those principles. Romney is officially antiabortion and opposes same-sex marriage. Obama has endorsed marriage equality and is pro-choice. Franklin Graham’s article in the *Decision* magazine, which included a photo of Romney, criticized Obama’s “plan to rebuild America from the ground up” and concluded that Christians could vote for Romney. Given these partisan activities, the ministry violated the 501(c)(3) tax-exempt rules, which prohibit electioneering.

The political ads are also running in venues where there are other heated political contests, such as state elections and the U.S. Senate race. In Wisconsin, one candidate for U.S. Senate is antiabortion and anti-gay marriage, and the other candidate is a lesbian who supports marriage equality and abortion rights. The ads seek to influence voters to vote for certain known candidates for state and federal office.

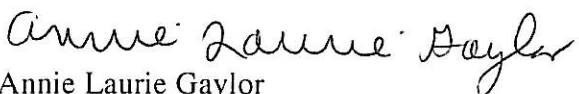
Tax exempt non-profit groups are to be conducted with educational and charitable purposes, not for the purpose of political campaign advocacy. When non-profit groups become involved in political elections, they should be investigated and lose their tax-exempt status. BGEA reported \$122 million in net assets for the year 2011, and spent over \$3.5 million on advertising and promotion. Billy Graham and his association have attempted to skirt restrictions on their non-profit status and use their vast resources to intervene in political campaigns.

The “coded” messages by BGEA in official BGEA publications cannot be ignored. The wording of BGEA publications, its website, Romney photographs, the timing of the publications, and the knowledge of the general public of their meaning, constitute support for one presidential candidate.

FFRF respectfully requests that the IRS commence an immediate investigation of the Billy Graham Evangelistic Association campaign activities. 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.

Very truly,



Annie Laurie Gaylor  
FFRF Co-President

ALG:pce

Enclosures