

# FREEDOM FROM RELIGION *foundation*

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

June 15, 2022

**SENT VIA EMAIL ONLY:**

**[eoclass@irs.gov](mailto:eoclass@irs.gov)**

IRS EO Classification  
1111 Constitution Avenue, N.W.  
Washington, D.C. 20224

Re: Illegal Politicking by Church

To Whom It May Concern:

I am writing on behalf of the Freedom From Religion Foundation (FFRF) to report concerns of potential illegal political campaigning by Calvary Chapel Chino Hills in Chino Hills, California. FFRF is a national nonprofit organization with more than 37,000 members across the country, including over 5,000 members in California, and a Sacramento FFRF local chapter. Our purposes are to protect the constitutional principle of separation between state and church, and to educate the public on matters relating to nontheism.

We are informed that Calvary Chapel Chino Hills has once again been involved in electioneering. We wrote to the IRS on January 8, 2018, regarding this church's posting of political signs. On August 15, 2021, Pastor Jack Hibbs, leader of Calvary Chapel Chino Hills, openly endorsed Larry Elder, a candidate hoping to replace California Governor Gavin Newsom in a failed recall election attempt. Pastor Hibbs allowed Elder to speak to his congregation.

During his interview with Elder, Pastor Hibbs mocked Governor Newsom's policies and specifically endorsed Elder, asking his congregation to recall Newsom and replace him with Elder.<sup>1</sup>

Gavin Newsom and his policies has [*sic*] diminished California's greatness and we've become a byword and a laughingstock of the nation.

Shall Gavin Newsom be removed from office? The answer is yes.

You can show your affection [for Elder] when you get your ballot in the mail.

Larry's the guy [...] and father we just pray that on election day, that you would protect the vote. I have no doubt, I have no doubt about Larry winning the vote.<sup>2</sup>

IRS regulations also 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

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<sup>1</sup> <https://calvarych.org/comeback-california-with-larry-elder/> at fifteen minutes.

<sup>2</sup> *Id.* at one hour.

28, 2007). Because Calvary Chapel Chino Hills invited a political candidate to speak to its congregation and endorsed that candidate, a continuation of its pattern of endorsing candidates in the past, it should no longer receive the benefits of 501(c)(3) recognition, including tax exempt status.

FFRF respectfully requests that the IRS commence an immediate investigation into Calvary Chapel Chino Hills. The IRS should take appropriate action to remedy any violations of 501(c)(3) regulations that occurred or which continue to occur.

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:cg