

FREEDOM FROM RELIGION *foundation*

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

January 8, 2019

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

Re: Illegal Politicking at Church

Dear Ms. Epps:

I am writing on behalf of the Freedom From Religion Foundation (“FFRF”) to report potential illegal political campaigning that occurred at Calvary Chapel Chino Hills in Chino, California. FFRF is a nationwide nonprofit with more than 31,000 members, which works to protect the constitutional principle of separation of church and state, and to educate the public on matters related to nontheism.

A concerned citizen contacted FFRF to report political signs placed on the lawn of Calvary Chapel Chino Hills, located at 4201 Eucalyptus Avenue in Chino, California. These signs, which are enclosed for your review, endorse candidates for the Chino School Board, Paulette De Soto Melton and Jody Moore. We understand these signs were displayed as recently as October 23, 2018.

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).

By permitting a sign endorsing a political candidate to be erected on its property, the church appears to have inappropriately used its religious organization to participate in a political campaign. It violated IRS regulations by giving support to a candidate for political office. Given these partisan activities, Calvary Chapel Chino Hills violated the 501(c)(3) tax-exempt rules, which prohibit electioneering.

FFRF respectfully requests that the IRS commence an immediate investigation of Calvary Chapel Chino Hills. 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.

Sincerely,



Rebecca S. Markert
Legal Director

RSM:lcm

Enclosures



