

# FREEDOM FROM RELIGION *foundation*

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March 24, 2022

**SENT VIA EMAIL & U.S. MAIL: Charles.Rettig@IRS.gov, eoclass@irs.gov**

The Honorable Charles P. Rettig  
Commissioner  
Internal Revenue Service  
1111 Constitution Avenue, N.W.  
Washington, D.C. 20224

Re: Illegal Politicking by Church

Dear Commissioner Rettig:

I am writing on behalf of the Freedom From Religion Foundation (FFRF) to report serious concerns of potential illegal political campaigning by Patriot Church, a church network with campuses in Spokane, WA, Knoxville, TN, Moses Lake, WA, Lynchburg, VA, and Houston, TX. FFRF is a national nonprofit organization with more than 36,000 members across the country. Our purposes are to protect the constitutional principle of separation between state and church, and to educate the public on matters relating to nontheism.

FFRF is a registered 501(c)(3) and it takes this designation, along with the accompanying benefits and responsibilities, very seriously. As you may be aware, some churches have chosen to make a mockery of their 501(c)(3) status by reaping all of the benefits while openly engaging in politics and endorsing political candidates. One such organization is the Patriot Church. We wrote to the IRS on July 6, 2021, regarding an event held at Patriot Church's Lynchburg campus in support of President Donald Trump. On March 20, 2022, Ken Peters, head pastor of Patriot Church's Knoxville campus, openly endorsed Monty Fritts, a candidate for the Tennessee State House in District 32, and allowed Fritts to speak to his congregation.

Before introducing Fritts, Peters mocked the requirements of a 501(c)(3), and implicitly the IRS' enforcement of the rules regulating 501(c)(3)s. He also admitted to endorsing political candidates:<sup>1</sup>

We have a guest who is running for office...

In case you are thinking, "Whoa, you're not allowed to endorse candidates at church!," you're at the wrong church. This is Patriot Church! We endorse whoever we want to endorse.

And you're, like, "Well, what about your 501(c)(3)?"

Well, two things there. Number one, I had a 501(c)(3) in Spokane. That never stopped me. Okay? But when we started this church here in Tennessee, we are not a 501(c)(3), so

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<sup>1</sup> [https://www.facebook.com/watch/live/?ref=watch\\_permalink&v=506678940987896](https://www.facebook.com/watch/live/?ref=watch_permalink&v=506678940987896) at 25 minutes.

we can do whatever the... we want! Whatever we want! We're a free church! Feels good to be free.

Now, the 501(c)(3) never stopped me, but at least I don't even have to think about it now. We're a 508(1)(a), which is in the IRS code. It's totally awesome and cool. We're a free church. So we do endorse candidates.

As you are aware, churches that meet the requirements of section 501(c)(3) of the Internal Revenue Code are automatically considered tax exempt and are not required to apply for and obtain recognition of exempt status from the IRS. Donors are allowed to claim a charitable deduction for donations to a church that meets the section 501(c)(3) requirements even though the church has neither sought nor received IRS recognition that it is tax exempt.<sup>2</sup> Peters' erroneous claim that Patriot Church is "a 508(1)(a)" does not affect this recognition nor the benefits and burdens it imposes. Peters is likely referring to section 508(c)(1)(a) of the IRS Code, which grants churches all the rights and responsibilities of being a 501(c)(3) regardless of whether or not they apply for official recognition.

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 28, 2007). Patriot Church's mistaken belief that it is a "508(1)(a)," and that this is a loophole to receive all the benefits of 501(c)(3) recognition without the burdens, is clearly mistaken. Because Patriot Church regularly endorses political candidates, 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 Patriot Church to ensure that it is not receiving the benefits of 501(c)(3) status and that donations made to the church are not being treated as tax deductible. 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,



Christopher Line  
Staff Attorney  
Freedom From Religion Foundation

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<sup>2</sup><https://www.irs.gov/charities-non-profits/churches-integrated-auxiliaries-and-conventions-or-associations-of-churches>