

FREEDOM FROM RELIGION *foundation*

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June 30, 2022

SENT VIA EMAIL ONLY:

eoclass@irs.gov

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

Re: Illegal Politicking by Religious Organization

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 Cornerstone Christian Center in Basalt, Colorado. FFRF is a national nonprofit organization with more than 37,000 members across the country, including more than 1,100 members and two local chapters in Colorado. Our purposes are to protect the constitutional principle of separation between state and church, and to educate the public on matters relating to nontheism.

It is our understanding that Cornerstone Christian Center has recently been involved in electioneering. On June 26, 2022, Cornerstone Christian Center invited Lauren Boebert, U.S. Representative for Colorado's Third Congressional District, to come speak at its congregation just two days before her primary election. During this gathering, Pastor Jim Tarr openly endorsed Boebert, commended her for her support of religion, and encouraged church members to meet with Boebert after the service.¹ The church did not invite any other candidates to speak at its service, and Pastor Tarr even went as far as to condemn other politicians in Colorado.

It is such a blessing and honor for us to be able to host her here today. She lives her faith in Jesus Christ out loud, this will be published on the world wide web and she's not ashamed of the gospel of the lord Jesus Christ amen.²

That was a great message, but I want to say this, even greater is her example of boldness and courage and putting it all on the line.³

Father I also pray for the state of Colorado and we apologize, lord god, for what our legislature did and for what our governor signed and we ask that you would, lord, fall upon the city of Denver.⁴

Right after the service we're going to be having a picnic reception and so [...] you would be able to meet congresswoman Lauren Boebert and her team.⁵

¹ <https://www.youtube.com/watch?v=IWOSF3SHdUo>.

² *Id.* at 36:35.

³ *Id.* at 1:31:10.

⁴ *Id.* at 1:33:08.

⁵ *Id.* at 34:37.

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). Because Cornerstone Christian Center invited a political candidate to speak to its members and endorsed her just days before her election, 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 Cornerstone Christian Center. 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 blue ink, appearing to read "Chris Line", with a long horizontal flourish extending to the right.

Christopher Line
Staff Attorney
Freedom From Religion Foundation

CAL:cg