

FREEDOM FROM RELIGION *foundation*

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

September 3, 2020

SENT VIA U.S. MAIL & EMAIL

mary.epps@irs.gov

Mary A. Epps
Exempt Organizations Examination Office
Internal Revenue Service
1000 Commerce St
MC 4910 DAL
Dallas TX 75242

Re: Illegal Politicking by Church

Dear Ms. Epps:

I am writing on behalf of the Freedom From Religion Foundation (FFRF) to report potential illegal political campaigning by the Archdiocese of Denver, Colorado. FFRF is a national nonprofit organization with more than 32,000 members across the country, including nearly 1,000 members in Colorado and two state chapters, including one in Denver. Our purposes are to protect the constitutional principle of separation between state and church, and to educate the public on matters relating to nontheism.

Several concerned citizens contacted FFRF to report potential illegal political campaigning by the Archdiocese of Denver.

On August 27, 2020, the last night of the Republican National Convention, the Archbishop of Denver tweeted¹ a meme of two nuns, one above the other, the top nun labeled “RNC” and the other “DNC.” The “RNC” nun is called “Doctor/Surgeon/Colonel/Missionary” and the “DNC” nun is called “Lobbyist.” Words appear in the tweeted image, above the nuns, reading:

“A TALE of TWO NUNS. One follows church teaching, one does not. RNC Sister Diedre: As a physician I can unequivocally say life begins at conception. DNC Sister Simone: Abortion is above my pay grade.”

¹ <https://twitter.com/ArchbishopDen/status/1299195881493684227>. This meme is inaccurate and incomplete in several respects that are outside the scope of this letter, except that errors tend to denigrate the “DNC” nun and build up the “RNC” nun.

The Archbishop added his own words in the tweet that accompanied the image: “Speaks for itself! Lord, help us embrace the Gospel of Life!”

The next day the Archbishop later retweeted this August 28 tweet with another comment: “This is about Catholic teaching, the seriousness of abortion, & never to be dismissive or flippant with so serious a matter. Catholic public persons & every Catholic has the responsibility to be faithful to the Gospel of Life.”²

But this tweet is also clearly political and was perceived as such by many.³ The only purpose behind labeling the nuns with the political parties is to make the image political. Had the Archbishop wished to express the same sentiment politically, he easily could have. He could, as other 501(c)(3) representatives do, focus on the issue, not the parties or candidates. Instead, he chose to wade into partisan politics on the final night of the Republican National Convention.

These tweets came from an official Twitter account for the Archbishop, indicated by the generic handle @ArchbishopDen. This is similar to the Archdiocese’s handle, @ArchDenver. The current Archbishop is Samuel J. Aquila. Nothing about the @ArchbishopDen handle itself indicates it is a personal account. The name attached includes the official church title and a last name, “Archbishop Aquila.” The profile photo and header photo attached to the account are the same and it shows the Archbishop in his official costume holding a child in front of Catholic iconography.

Nothing suggests that this or any tweet are broadcast in a personal capacity and the endorsement of one political party over another is clear. Screenshots are enclosed in case the Archdiocese deletes the tweet.

² <https://twitter.com/ArchbishopDen/status/1299476508432498688>

³ <https://twitter.com/MRibnek/status/1299200008827277315>, <https://twitter.com/BrianKillian/status/1299395954114584576>, <https://twitter.com/DeejMcG/status/1299880327486345218>, https://twitter.com/carraway_ralph/status/1300408177444507648, <https://twitter.com/StefanoRL/status/1299776450049069059>, <https://twitter.com/allisonmanley/status/1299729153856503814>, <https://twitter.com/JanChu1/status/1299719364980088832>, <https://twitter.com/mominator00/status/1299861078218813440>, <https://twitter.com/KevBaile/status/1299715323684442113>, <https://twitter.com/JoyPalm/status/1299735517676867585>, <https://twitter.com/mattcologna/status/1299748103449346050>, https://twitter.com/fred_guenther/status/1299713980991246337, <https://twitter.com/NickSchiavone/status/1299809731092119552>, <https://twitter.com/ArtusBunnyBane/status/1299926940447576069>, <https://twitter.com/MRibnek/status/1299201770724311042>, <https://twitter.com/NickSchiavone/status/1299809671054864384>, <https://twitter.com/MichaelKelly/status/1299761976004898818>, <https://twitter.com/RichRaho/status/1299495739815534592>.



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).

The Archdiocese of Denver appears to have inappropriately used its religious organization and 501(c)(3) status to intervene in political campaigning. It violated IRS regulations by broadcasting a clear preference for one political party and its candidates over another. Under IRS rules and precedent, this amounts to endorsing a candidate for political office.

This violation is compounded because it was committed not just with tithes and private donations, but also with taxpayer funds. The Archdiocese of Denver received nearly \$2 million in taxpayer dollars under the Paycheck Protection Program.⁴ This means that every US taxpayer was not only forced to contribute to the spread of Roman Catholic dogma, but also the political proclivities of this particular Archbishop. (Further compounding the public funding violations is the fact that more than 100 Catholic clergy in Colorado, including in the Archdiocese of Denver, were credibly accused of sexual abuse and rape.⁵)

FFRF respectfully requests that the IRS commence an immediate investigation of the Archdiocese of Denver. 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,



Madeline Ziegler
Staff Attorney

MEZ:als

Enclosure

⁴ Joint AP, KUSA story, “Archdiocese of Denver received a \$1.9 million PPP loan,” 9news.com (July 10, 2020) at <https://www.9news.com/article/news/local/archdiocese-denver-ppp-loans/73-f31cb0c0-2136-4944-b42d-436a2da54c91#>

⁵ Sam Tabachnik, “At least 102 Catholic clergy members accused of sexual abuse served in Colorado, new report says,” The Denver Post, (November 13, 2019) at <https://www.denverpost.com/2019/11/13/colorado-catholic-church-sex-abuse-new-report/>.



Archbishop Aquila
@ArchbishopDen



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11:03 PM · Aug 27, 2020 from [Denver, CO](#) · [Twitter for iPhone](#)



Archbishop Aquila
@ArchbishopDen



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Archbishop Aquila @ArchbishopDen · Aug 27

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5:38 PM · Aug 28, 2020 from [Denver, CO](#) · [Twitter for iPhone](#)

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Archbishop Aquila

1,130 Tweets



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