

# FREEDOM FROM RELIGION *foundation*

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

September 10, 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 Diocese of Tyler, Texas. FFRF is a national nonprofit organization with more than 32,000 members across the country, including 1,300 in Texas. 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 a bishop representing the Diocese of Tyler, Texas.

Father James Altman, a priest at St. James the Less Parish in La Crosse, WI, appeared in a video<sup>1</sup> put out by the media outlet Alpha News MN, in which he said, “You can not be Catholic and be a Democrat. Period.” Photos of Joe Biden and Nancy Pelosi flash by as Altman decries “godless” politicians who “do not love [God].” Altman criticizes the Democratic National Convention and policies of the Democratic party platform, advising, “Repent of your support of that party’s platform or face the fires of hell.” He then praises Donald Trump as “one of the best pro-life presidents.”

On September 5, 2020, Bishop J. Strickland retweeted this video with the comment, “As the Bishop of Tyler I endorse Fr Altman’s statement in this video. My shame is that it has taken me so long. Thank you Fr Altman for your COURAGE. If you love Jesus & His Church & this

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<sup>1</sup> <https://www.youtube.com/watch?v=3-7eoTN2vNM>

nation...pleases HEED THIS MESSAGE.”<sup>2</sup> This tweet came from an official Twitter account for the bishop, indicated by the generic handle @Bishopoftyler. Nothing about the @Bishopoftyler handle itself indicates it is a personal account. The profile photo shows the bishop in official dress and the header photo is a photo of a church altar.

Nothing suggests that this or any tweet are broadcast in a personal capacity, and the bishop made clear that he was endorsing the message “as the Bishop of Tyler.” The endorsement of one political party over another is clear. A screenshot is enclosed.

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 Diocese of Tyler 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.

FFRF respectfully requests that the IRS commence an immediate investigation of the Diocese of Tyler. FFRF also urges the IRS to investigate the production of the video, which appears to show Fr. Altman preaching from his church, St. James the Less Parish in La Crosse, WI, affiliated with the Diocese of La Crosse. 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

Enclosure

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<sup>2</sup> <https://twitter.com/Bishopoftyler/status/1302293048659935232>



**Bishop J. Strickland**  
@Bishopoftyler



As the Bishop of Tyler I endorse Fr Altman's statement in this video. My shame is that it has taken me so long. Thank you Fr Altman for your COURAGE. If you love Jesus & His Church & this nation...pleases HEED THIS MESSAGE



Fr. James Altman: You cannot be Catholic & a Democrat. Pe...  
Father James Altman calls out the hypocrisies of Church hierarchy and their destructive leftist politicization of the ...  
[youtube.com](#)

12:10 PM · Sep 5, 2020 · Twitter for iPhone