

# FREEDOM FROM RELIGION *foundation*

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

June 17, 2020

Mary A. Epps  
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 the Experience Christian Center located at 5230 Indian Hill Rd., Orlando, FL 32808. FFRF is a national nonprofit organization with more than 33,000 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.

A concerned citizen contacted FFRF to report that Experience Christian Center hosted a campaign stop for Joe Biden on March 8, 2020. As part of the stop, the church allowed Dr. Jill Biden to speak to the congregation on Sunday.<sup>1</sup>

IRS regulations specify that certain candidate appearances can constitute illegal campaign intervention depending on

“whether the organization provides an equal opportunity to participate to political candidates seeking the same office; whether the organization indicates any support for or opposition to the candidate (including candidate introductions and communications concerning the candidate’s attendance); and whether any political fundraising occurs.”  
Rev. Rul. 2007-41, 2007-25 I.R.B. (June 28, 2007).

By playing host to a campaign event, 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, the church violated the 501(c)(3) tax-exempt rules, which prohibit electioneering.

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<sup>1</sup><https://www.orlandosentinel.com/politics/os-ne-jill-biden-val-demings-church-20200308-pv1b6irryrdmral3znko7vm7y4-story.html>

FFRF respectfully requests that the IRS commence an immediate investigation of Experience Christian Center. 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,

A handwritten signature in black ink that reads "Madeline Ziegler". The signature is written in a cursive, flowing style.

Madeline Ziegler  
Staff Attorney

MEZ:rcs