

# FREEDOM FROM RELIGION *foundation*

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August 10, 2020

**SENT VIA U.S. MAIL & EMAIL**

**mary.epps@irs.gov**

Mary A. Epps  
Exempt Organizations Examinations  
Internal Revenue Service  
1111 Constitution Ave., N.W.  
Washington, D.C. 20224

Re: Illegal Politicking at First Baptist Church, Dallas

Dear Ms. Epps:

I am writing on behalf of the Freedom From Religion Foundation (FFRF) to once again report potential illegal political endorsement by the First Baptist Church Dallas, located at 1707 San Jacinto, Dallas, TX 75201.

Most recently, the First Baptist Church posted on its official YouTube page a video of its pastor, Robert Jeffress, opposing the candidacy of Joe Biden in an appearance on the Fox News show, Lou Dobbs Tonight.<sup>1</sup> Jeffress, who was identified in part as pastor of the First Baptist Church, stated, “The only evangelicals who are going to vote for Joe Biden are those who have sold their soul to the devil.” He then approvingly cited a poll showing that 82 percent of evangelicals would vote for Donald Trump for president, saying there was “no snowball’s chance, in hell’s chance, of Joe Biden gaining any significant evangelical vote at all.” He concluded this part of his remarks by saying, “On November 3rd, there is going to be a tsunami-sized surprise of voters turning out to support our great president, Donald Trump.”

A cursory review of the church’s official YouTube channel finds many other such videos by Pastor Jeffress showing an endorsement of Donald Trump over Joe Biden.<sup>2</sup> As you may recall, we sent you a letter last month, dated July 24 2020, regarding Pastor Jeffress hosting Vice President Mike Pence during the June 28th worship service at First Baptist Church Dallas that quickly morphed from a worship service to a Trump/Pence campaign rally replete with waving flags, patriotic music, and a political campaign speech by Pence in front of 2,400 live participants and countless others during the live-streamed event. Other elected officials (all from one party) were singled out.

During Jeffress’ appearance on Lou Dobbs Tonight, he attacked the Freedom From Religion Foundation and our complaint letter to the IRS about his political remarks on June 28. Yet at the same time he admitted that he had indeed said to his congregation from the pulpit during a church service that: “There are millions of Christians who are hoping Mr. Vice President that when you finish your term in 2024 that

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<sup>1</sup> [www.youtube.com/watch?v=M5BUYDsMDqQ](http://www.youtube.com/watch?v=M5BUYDsMDqQ)

<sup>2</sup> [www.youtube.com/channel/UCoifM1VPrNtxh5DCIANaxJA](http://www.youtube.com/channel/UCoifM1VPrNtxh5DCIANaxJA)

you move down the hall and continue to build on the legacy of the greatest and most faith-friendly president in history, Donald J. Trump.”<sup>3</sup>

During the Fox News interview, Jeffress compounded his earlier political comments by inviting other pastors to follow his lead, saying “It’s time for every pastor to speak out—the future of the nation is at stake.”

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). A church posting a video to an official church communication channel in which its pastor opposes one candidate and endorses another is a violation of these regulations.

Another troubling aspect of Pastor Jeffress’ political activities on behalf of his church is the fact that he deliberately creates a false impression that these regulations no longer apply or have any force. After making an exaggerated claim that he wasn’t afraid his endorsements would “land us in prison,” he then told Lou Dobbs that revocation of his church’s tax-exempt status “wouldn’t happen.” This mirrors Trump’s previous and repeated false claims that his “Promoting Free Speech and Religious Liberty” executive order<sup>4</sup> “got rid” of these restrictions. Of course, the Department of Justice later admitted that “The Order does not exempt religious organizations from the restrictions on political campaign activity applicable to all tax-exempt organizations.”<sup>5</sup>

What does continue to concern us at the Freedom From Religion Foundation is Vice President Pence’s claim during his June 28 political speech before the First Baptist Church audience that the IRS is not *enforcing* the Johnson Amendment.

First Baptist Church, and Jeffress as its representative, have consistently violated the IRS’s electioneering restrictions. This cannot continue. We trust that the IRS will commence an investigation into these brazen violations of the law and take the appropriate enforcement action.

Thank you for your time and attention to this matter.

Sincerely,



Madeline Ziegler  
Staff Attorney

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<sup>3</sup> In our transcript of the service his full statement was this: “Mr. Vice President, I know I probably shouldn’t say this — but my congregation knows that has never stopped me — there are millions of Christians in this country just like me who are hoping and are praying that when you have finished your term of vice presidency in 2024 that you don’t move [interrupted by applause] . . . We’re praying that when you finish your term in 2024, we don’t want you moving out of the West Wing. We just want you to move down the hall a few doors and continue to build on the legacy of the most faith-friendly president in history!”

<sup>4</sup> Exec. Order No. 13,798, 82 Fed. Reg. 21,675 (May 4, 2017).

<sup>5</sup> Def. Mem. in Support of Mot. to Dismiss, 1 (Nov. 9, 2017), *FFRF v. Trump*, No. 17-CV-330 (W.D. Wis).