

FREEDOM FROM RELIGION *foundation*

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

May 8, 2023

SENT VIA EMAIL: eoclass@irs.gov

TEGE Referrals Group,
1100 Commerce Street,
MC 4910 DAL,
Dallas, TX 75242

Re: Fountaingate Merkel Church electioneering

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 Fountaingate Merkel Church, located at 410 Trundy St., Merkel, TX 79536. FFRF is a national nonprofit organization with more than 40,000 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.

We are informed that Fountaingate Merkel Church recently donated to the campaign of Scott Beard, a candidate who ran for a seat on the Abilene City Council in the May 2023 election.¹

The Internal Revenue Code states that to retain their 501(c)(3) status an organization cannot “participate in, or intervene in (including the publishing or distributing of statements), any political campaign on behalf of (or in opposition to) any candidate for public office.”² In this instance, Fountaingate Merkel Church has breached the responsibilities of its tax exempt status by actively funding a campaign for public office.

Fountaingate Merkel Church appears to have improperly used its status as a religious organization and 501(c)(3) entity to intervene in political campaigning.

We write to respectfully request that the IRS immediately investigate Fountaingate Merkel Church and ensure that it no longer receives the benefits of 501(c)(3) status and that donations made to the church are no longer treated as tax deductible. 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,



Samantha F. Lawrence
Anne Nicol Gaylor Legal Fellow
Freedom From Religion Foundation

¹ <https://www.texastribune.org/2023/05/05/texas-churches-abilene-donations/>

² I.R.C. Sec. 501(c)(3)