

FREEDOM FROM RELIGION *foundation*

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

December 14, 2022

SENT VIA EMAIL:

eoclass@irs.gov

Internal Revenue Service
1111 Constitution Avenue, N.W.
Washington, D.C. 20224

Re: Friendship-West Baptist 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 Friendship-West Baptist Church, located at 2020 W Wheatland Rd, Dallas, TX 75232. FFRF is a national nonprofit organization with more than 39,000 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.

According to a November 2022 report published by ProPublica and the Texas Tribune, Friendship-West Baptist Church Pastor Frederick Haynes III explicitly endorsed Beto O'Rourke as a candidate for Texas' governor. During a service on May 8, 2022, Pastor Haynes praised O'Rourke for his donation to the church during the February 2021 winter storm, while criticizing the actions of O'Rourke's opponent, Greg Abbott. In the live stream of the service, O'Rourke was identified as a candidate for governor.

“So Cruz went to Cancun and then Abbott’s friends got paid. And while that was going on, Beto O’Rourke was using resources from his foundation. He was on the ground, serving people, blessing people and just, just, just doing what God wants us to do.”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 By explicitly identifying O'Rourke as a candidate for governor, and speaking in support of him while simultaneously criticizing his opponent, Pastor Haynes in his role as the senior pastor of 501(c)(3) organization Friendship-West Baptist Church breached the responsibilities that come with his church's tax exempt status.

¹ Jessica Priest & Jeremy Schwartz, *These 20 Churches Supported Political Candidates. Experts Say they Violated Federal Law.*, ProPublica and the Texas Tribune (November 7, 2022), available at: <https://www.texastribune.org/2022/11/07/churches-list-violations-johnson-amendment/>.

² I.R.C. Sec. 501(c)(3)

Friendship-West Baptist Church appears to have improperly used its status as a religious organization and 501(c)(3) entity to intervene in political campaigning. Pastor Haynes violated IRS regulations by endorsing Beto O'Rourke, displaying a clear preference for one candidate over others.

We write to respectfully request that the IRS immediately investigate Friendship-West Baptist Church, and ensure that it is no longer receiving the benefits of 501(c)(3) status and that donations made to the church are no longer being 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,

A handwritten signature in black ink, appearing to read "Kat D. Grant". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Kat D. Grant

*Equal Justice Works Fellow (sponsored by the Wm. Collins Kohler Foundation)
Freedom From Religion Foundation*