

# 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: Gateway 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 Gateway Church, located at 700 Blessed Way Southlake, TX 76092. 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. We have previously reported Gateway Church for similar behavior on July 27, 2022.

According to a November 2022 report published by ProPublica and the Texas Tribune, Gateway Church Senior Pastor Robert Morris joined a group of Dallas area pastors to highlight and explicitly endorse candidates across multiple elected offices. Since 2021, Pastor Morris has shown lists of specific names of candidates for office during services on at least three separate occasions. During his sermon on April 18, 2021, Pastor Morris displayed the names of nine candidates running for local office that were members of not only Gateway Church, but also other area churches that showed similar lists of candidates in an effort to mobilize their congregations to vote for them.

“And so we’re not endorsing a candidate. We’re not doing that. But we just thought because they’re a member of the family of God, that you might want to know if someone in the family and this family of churches is running.”<sup>1</sup>

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.”<sup>2</sup> Though Pastor Morris tries to claim that the church is not endorsing any of these candidates, by showing his congregation these lists during services, he is clearly expressing the church’s preference.

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<sup>1</sup> 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/>.

<sup>2</sup> I.R.C. Sec. 501(c)(3)

Pastor Morris in his role as the Senior Pastor of 501(c)(3) organization Gateway Church is breaching the responsibilities that come with his church's tax exempt status. Pastor Morris endorsing political candidates and directing his congregation to vote for them is a violation of these regulations.

Gateway Church appears to have improperly used its status as a religious organization and 501(c)(3) entity to intervene in political campaigning. Pastor Morris violated IRS regulations by directly identifying candidates for specific offices, clearly displaying the church's preference for certain candidates over others.

We write to respectfully request that the IRS immediately investigate Gateway 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*