

FREEDOM FROM RELIGION *foundation*

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May 26, 2022

SENT VIA EMAIL & U.S. MAIL: Charles.Rettig@IRS.gov, eoclass@irs.gov

The Honorable Charles P. Rettig
Commissioner
Internal Revenue Service
1111 Constitution Avenue, N.W.
Washington, D.C. 20224

Re: Global Vision Bible Church

Dear Commissioner Rettig:

I am writing on behalf of the Freedom From Religion Foundation (FFRF) to follow up on serious concerns of potential illegal political campaigning by Global Vision Bible Church. FFRF is a national nonprofit organization with more than 37,000 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.

FFRF is a registered 501(c)(3) and it takes this designation, along with the accompanying benefits and responsibilities, very seriously. As you may be aware, some churches have chosen to make a mockery of their 501(c)(3) status by reaping all of the benefits while openly engaging in politics and endorsing political candidates. On May 17, 2022, we submitted a complaint to the IRS regarding Pastor Greg Locke of Global Vision Bible Church. Pastor Locke had told his congregation, “if you vote Democrat, I don’t even want you around this church. You can get out. You can get out, you demon. You can get out, you baby-butcher election thief. You cannot be a Christian and vote Democrat in this nation. I don’t care how mad that makes you. You [can] get as pissed off as you want to. You cannot be a Christian and vote Democrat in this nation. . . . They hate this nation! . . . You cannot be a Democrat and a Christian. You cannot. Somebody say ‘Amen.’ The rest of you get out! Get out! Get out in the name of Jesus.”

We requested that the IRS commence an immediate investigation into Global Vision Bible Church because a pastor’s blanket statement that members of the congregation should not vote for a certain political party, close in time to an election, is a clear attempt to intervene in political campaigns in violation of these regulations.

On May 22, 2022, Pastor Locke announced that he had “dissolved” his church’s 501(c)(3) status with the help of an attorney:¹

I want everybody online to pay real close attention. I almost brought the document. I was gonna burn it right here on national television, but it ain’t worth catchin’ our tent on fire.

¹ www.newsweek.com/pastor-greg-locke-claims-he-gave-tax-exempt-status-church-1709615.

. . . So guess what I did this week? I got an attorney, and I dissolved our stinkin' 501(c)(3) in this church 'cause the government ain't gonna tell me what I can and what I can't say, so IRS, we don't need your stupid tax-exempt status! You can put it in a bag and burn it in your front yard for all we care! I renounce 501(c)(3) Communism in this church! So we'll say what we want to, Skippy Lou. And the IRS and the FBI and everybody we've been turned in to can eat my dirty socks on live TV.

. . . I revoke our 501(c)(3) status, and IRS, we don't give two flips what you think about it. We're squeaky clean, give 90% of our money away, and we ain't afraid of you, because this is America, and we got a constitutional right to say what needs to be said, even when it chaps your hide and makes you feel bad about yourself.

We write to request that the IRS immediately investigate Global Vision Bible Church, and ensure that it is not receiving the benefits of 501(c)(3) status and that donations made to the church are not being treated as tax deductible.

As you are aware, churches that meet the requirements of section 501(c)(3) of the Internal Revenue Code are automatically considered tax exempt and are not required to apply for and obtain recognition of exempt status from the IRS. Donors are allowed to claim a charitable deduction for donations to a church that meets the section 501(c)(3) requirements even though the church has neither sought nor received IRS recognition that it is tax exempt.² This raises concerns that despite Pastor Locke's actions, and his claims that he has dissolved the church's 501(c)(3) status, Global Vision Bible Church may still try to claim tax exemption under section 508(c)(1)(a) of the IRS Code, which grants churches all the rights and responsibilities of being a 501(c)(3) regardless of whether they apply for official recognition.

Pastor Locke has made clear that Global Vision Bible Church does not want the IRS's "stupid tax-exempt status," and so we respectfully request that the IRS ensure that Pastor Locke's desires are met by confirming that Global Vision Bible Church is not receiving the benefits of 501(c)(3) status and that donations made to the church are not being treated as tax deductible. The IRS should take all appropriate action to remedy any violations of regulations that occurred or that continue to occur.

Thank you for your time and attention to this matter.

Sincerely,

A handwritten signature in blue ink that reads "Chris Line". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Christopher Line
Staff Attorney
Freedom From Religion Foundation

² www.irs.gov/charities-non-profits/churches-integrated-auxiliaries-and-conventions-or-associations-of-churches.