

# 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](mailto:eoclass@irs.gov)**

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

Re: Hope Chapel Foursquare 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 electioneering by Hope Chapel Foursquare Church, located at 3502 Rebecca Ln, Abilene, TX 79606. 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 Hope Chapel Foursquare 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.<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> In this instance, Hope Chapel Foursquare Church has breached the responsibilities of its tax exempt status by actively funding a campaign for public office.

Hope Chapel Foursquare 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 Hope Chapel Foursquare 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

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

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