

FREEDOM FROM RELIGION *foundation*

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

December 15, 2020

SENT VIA U.S. MAIL & FAX
877-814-2234

Margaret Von Lienen
Director, Exempt Organizations Division
Internal Revenue Service
999 N. Capitol Street NW
Washington, DC 20001

Re: Illegal Politicking by Liberty University

Dear Ms. Von Lienen:

I am writing on behalf of the Freedom From Religion Foundation (FFRF) to report potential illegal campaign intervention by Liberty University of Lynchburg, Virginia.

Reportedly,¹ during the 2020 presidential election, the Falkirk Center at the University endorsed candidate Donald Trump and “purchased campaign-season ads on Facebook, at least \$50,000's worth of which were designated by the network as political ads, that promoted Trump and other Republican candidates by name.”² One ad featured vice presidential candidate Mike Pence,³ and another promoted congressional candidate Madison Cawthorn.⁴

In addition, “On one Falkirk Center podcast episode that aired shortly after the Republican National Convention in September, titled ‘The Christian case for voting President Trump,’ Republican consultant Ralph Reed discussed how Trump has lived up to evangelicals’ hopes for him during the 2016 election and dangled the prospect that the president could nominate additional anti-abortion Supreme Court justices if elected to a second term.”⁵

The Center also promoted the Trump campaign on social media in the runup to the election. In an August 29, 2020 Facebook post, the Center praised Trump’s position on an issue and criticized candidate Joe Biden’s.⁶ A December 16, 2019 post on the Center’s Twitter feed touted high levels of black voter support for Trump.⁷

¹ <https://www.politico.com/news/2020/12/14/jerry-falwell-trump-liberty-university-444661>

² <https://www.facebook.com/ads/library/?id=597013694270548>

³ <https://www.facebook.com/ads/library/?id=627432181490975>

⁴ <https://www.facebook.com/ads/library/?id=693493977892246>

⁵ <https://www.politico.com/news/2020/12/14/jerry-falwell-trump-liberty-university-444661>

⁶ <https://www.facebook.com/falkirkcenter/posts/195707195234555>

⁷ https://twitter.com/falkirk_center/status/1206661571067420672

The Center's list of blog posts tagged "Election 2020"⁸ contains many endorsements of the Trump campaign and opposition to the Biden campaign, such as an October 2, 2020 post promoting an economic plan put forward by the Trump campaign.⁹ This post was also promoted on the Center's Facebook page.¹⁰ An October 12, 2020 post is titled, "You cannot be pro-life and pro-Biden."¹¹

Post-election, the Center has continued to advocate for the election of Donald Trump, promoting the campaign's legal efforts to overturn the election results on its Facebook page¹² and Twitter page.¹³

IRS regulations specify that 501(c)(3) organizations such as Liberty University are prohibited from "[participating in or intervening in]... any political campaign on behalf of (or in opposition to) any candidate for public office." Rev. Rul. 2007-41, 2007-25 I.R.B. (June 28, 2007). A nonprofit educational organization paying for ads in support of political candidates close in time to an election, as well as repeatedly indicating support for those candidates and opposition to their opponents on its website and social media channels are violations of these regulations.

Liberty University has clearly been illegally endorsing the presidential candidacy of Donald Trump and other Republican candidates via many different avenues for many months, including spending tens of thousands of dollars on political advertisements. We trust that the IRS will commence an investigation into these brazen violations of the law and take the appropriate enforcement action.

Thank you for your time and attention to this matter.

Sincerely,



Madeline Ziegler
Staff Attorney

cc:

IRS EO Classification
1100 Commerce St.
Dallas, TX 75242-1198
eoclass@irs.gov

⁸ <https://www.falkirkcenter.com/category/election-2020/>

⁹ <https://www.falkirkcenter.com/2020/10/02/trumps-platinum-plan-for-black-america/>

¹⁰ <https://www.facebook.com/falkirkcenter/posts/204014017737206>

¹¹ <https://www.falkirkcenter.com/2020/10/12/you-cannot-be-prolife-and-probiden/>

¹² <https://www.facebook.com/falkirkcenter/posts/213264960145445>

¹³ https://twitter.com/falkirk_center/status/1333134721279275031