

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: Mercy Culture 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 Mercy Culture Church, located at 1701 Oakhurst Scenic Dr, Fort Worth, TX 76111. 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 Mercy Culture Church for similar behavior on July 14, 2021.

According to a November 2022 report published by ProPublica and the Texas Tribune, Mercy Culture Church Pastor Landon Schott explicitly endorsed Nate Schatzline for Texas House of Representatives at a service on February 6, 2022.

“Now, obviously, churches don’t endorse candidates, but my name is Landon and I’m a person before I’m a pastor. And as an individual, I endorse Nate Schatzline.”

“We declare Mercy Culture Church is behind you [Schatzline]. We declare Mercy Culture Church is praying for you. We declare Mercy Culture Church is supporting you.”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 Though Pastor Schott recognized that churches may not endorse candidates, he still chose to do so during an official church service, while carrying out his duties as a pastor. A pastor explicitly supporting and directing his congregants to elect a political official to the state House of Representatives is a

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)

violation of these regulations. Pastor Schott in his role as the pastor of 501(c)(3) organization Mercy Culture Church breached the responsibilities that come with his church's tax exempt status.

Mercy Culture Church appears to have improperly used its status as a religious organization and 501(c)(3) entity to intervene in political campaigning. Pastor Schott once again violated IRS regulations by endorsing Nate Schatzline as a candidate and directing his congregation to vote for him, displaying a clear preference for one candidate over others.

We write to respectfully request that the IRS immediately investigate Mercy Culture 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*