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: More 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 More Church, located at 1520 N Walnut Creek Dr, Mansfield, TX 76063. 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.

According to a November 2022 report published by ProPublica and the Texas Tribune, More Church Lead Pastor Truston Baba explicitly endorsed Craig Tipping as a candidate for the Mansfeld School Board during his sermon on June 12, 2022.

"And so, Craig, thank you for running. Thank you for being obedient to do what God's called you to do. And I'm gonna support you. And I hope that people from More Church will not just complain but will actually get out and vote. You know, we go to the booth, and we go to get these little stickers. 'I voted.' Y'all know you get the 'I voted' sticker? Come on. There's a big one. Get out. Get the sticker. Let's vote and help make a difference locally. Come on. Give a hand for my friend Craig today."

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." By simultaneously identifying Tipping as a candidate, telling his congregation that he is going to vote for Tipping, and then encouraging his congregation to vote, Pastor Baba provided his clear and direct endorsement of Tipping. Pastor Baba in his role as the lead pastor of 501(c)(3)

² I.R.C. Sec. 501(c)(3)

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/.

organization More Church breached the responsibilities that come with his church's tax exempt status.

More Church appears to have improperly used its status as a religious organization and 501(c)(3) entity to intervene in political campaigning. Pastor Baba violated IRS regulations by endorsing Craig Tipping, displaying a clear preference for one candidate over others.

We write to respectfully request that the IRS immediately investigate More 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,

Kat D. Grant

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Equal Justice Works Fellow (sponsored by the Wm. Collins Kohler Foundation) Freedom From Religion Foundation