

FREEDOM FROM RELIGION *foundation*

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

July 13, 2022

SENT VIA EMAIL ONLY:

eoclass@irs.gov

IRS EO Classification
1111 Constitution Avenue, N.W.
Washington, D.C. 20224

Re: Illegal Politicking by Religious Organization

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 Northwest Baptist Church located at 3906 W. Alexis Road, Toledo, Ohio 43623. FFRF is a national nonprofit organization with more than 38,000 members across the country, including more than 1,000 members and two local chapters in Ohio. Our purposes are to protect the constitutional principle of separation between state and church, and to educate the public on matters relating to nontheism.

It is our understanding that Northwest Baptist Church, has recently been involved in electioneering. On April 30, 2022, Northwest Baptist Church invited Josh Mandel, a Republican candidate for the Ohio Senate Primary Election, and Ted Cruz to come speak to its members. Northwest Baptist Church advertised this event on its Facebook as a gathering to join Mandel and Cruz “as they rally for the upcoming Ohio Primary.”¹ Please see enclosures. The church did not invite any of Mandel’s opposing candidates to come speak at its event. Pastor Andrew Edwards III introduced Mandel to his congregation, highlighting Mandel’s achievements as former State Treasurer.

Father, we thank you Lord for the opportunity we have today to fight for our faith and freedom. Lord, I thank you for these men that are with us today.²

As a result of his innovation in this area, Josh earned Ohio the number one ranking in America for government transparency.³

Let’s welcome the next Senator of the State of Ohio, Josh Mandel.⁴

IRS regulations specify that 501(c)(3) organizations, which include churches and other religious organizations, 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). Because Northwest Baptist Church invited a political candidate to speak to its members and

¹ <https://www.facebook.com/109155910733109/videos/2120876578079435>.

² *Id.* at 50:05.

³ *Id.* at 51:11.

⁴ *Id.* at 53:14

endorsed him shortly before the Ohio Senate Primary Election, it should no longer receive the benefits of 501(c)(3) recognition, including tax exempt status.

FFRF respectfully requests that the IRS commence an immediate investigation into Northwest Baptist Church, one of the five churches against which we have lodged a complaint concerning the endorsement of Josh Mandel. 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 cursive script that reads "Madeline Ziegler".

Madeline Ziegler
Staff Attorney

MEZ:cg

Enclosures



Josh Mandel ✓

April 30 · 🌐



TOLEDO, OH — Ted Cruz bringing the 🔥 at Northwest Baptist Church.

- Conservative movement is for the working class, Democrats are for the rich liberal elites
- The politically correct term for illegal aliens is undocumented Democrats
- The Bible commands us to FIGHT for the people!





Northwest Baptist Church was live.



April 30 · 🌐

Join Senator Ted Cruz and Ohio Senate Candidate Josh Mandel as they rally for the upcoming Ohio Primary!

