

FREEDOM FROM RELIGION *foundation*

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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 the Redeemer Apostolic Church in Mesa, Arizona. FFRF is a national nonprofit organization with more than 37,000 members across the country, including nearly 1,000 members and a local chapter in Arizona. Our purposes are to protect the constitutional principle of separation between state and church, and to educate the public on matters relating to nontheism.

FFRF is a registered 501(c)(3) and it takes this designation, along with the accompanying benefits and responsibilities, very seriously. As you may be aware, some churches have chosen to make a mockery of their 501(c)(3) status by reaping all of the benefits while openly engaging in politics and endorsing political candidates.

It is our understanding that the Redeemer Apostolic Church has recently been involved in electioneering. On February 4, 2022, Redeemer Apostolic Church hosted Pastor Joshua Feuerstein to perform a prayer revival. At this event, Feuerstein openly endorsed Jerone Davison for U.S. Congress.¹ Feuerstein even acknowledged that his endorsement of Mr. Davison was illegal and threatened the IRS to take action against him:

Stay standing with me. I'm going to do something illegal. The IRS tells me that because I'm a preacher, then I'm legally not allowed to endorse a candidate... I'm just going to say this and broadcast it around the world, and I'm going to look the IRS right in the face: "My name is Joshua Feuerstein, the founder of America's Revival, and tonight I officially endorse Jerone Davison for Congress of the United States of America." And let me say to the IRS: "Come at me, bro."²

During the event, Redeemer Apostolic Church also allowed Jerone Davison to address the audience to promote his campaign.³

¹ <https://www.youtube.com/watch?v=XGp8MDKoNKY&t=1642s>.

² *Id.* at 27:22-28:09.

³ *Id.* at 22:20.

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). Pastor Feuerstein knowingly and flippantly disregarded the law by endorsing Mr. Davison. Furthermore, Redeemer Apostolic Church has invited multiple political candidates and preachers to speak to its members and endorsed those candidates. Therefore, it should no longer receive the benefits of 501(c)(3) recognition, including tax exempt status.

By inviting Pastor Feuerstein and allowing him to publicly endorse a candidate for public office during one of its events, Redeemer Apostolic Church has made it clear that it is not interested in the benefits of tax-exempt status, and so we respectfully request that the IRS ensure that Redeemer Apostolic Church is no longer receiving 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 all appropriate action to remedy any violations of its regulations that occurred or that continue to occur, not just in the Redeemer Apostolic Church, but in any churches run by Joshua Feuerstein.

Thank you for your time and attention to this matter.

Sincerely,

A handwritten signature in blue ink, appearing to read "Chris Line", with a long horizontal flourish extending to the right.

Christopher Line
Staff Attorney
Freedom From Religion Foundation

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