

FREEDOM FROM RELIGION *foundation*

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

October 18, 2021

SENT VIA EMAIL ONLY:

eoclass@irs.gov

IRS EO Classification
1100 Commerce St.
Dallas, TX 75242-1198

Re: Illegal Politicking by Churches

To Whom it May Concern:

I am writing on behalf of the Freedom From Religion Foundation (FFRF) to report illegal political campaigning by several Virginia area churches, including Second Calvary Baptist Church, located at 2940 Corprew Ave, Norfolk, Virginia 23504, and Faith Deliverance Christian Center, located at 1010 East 26th Street, Norfolk, VA 23504. FFRF is a national nonprofit organization with more than 35,000 members across the country, including many members in Virginia. 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 were informed that during worship services on Sunday, October 17, 2021, voting rights activist Stacey Abrams gave speeches to churchgoers urging them to vote for Terry McAuliffe, Democratic gubernatorial candidate, in Virginia's governor's election in two weeks. Abrams was quoted saying, "Voting is an act of faith... I need you to do the job" after touting McAuliffe's policy record.¹ We understand McAuliffe himself visited other congregations that day to campaign.²

In addition, a campaign ad featuring Vice President Kamala Harris will reportedly be broadcast in over 300 Black churches across Virginia as part of their morning worship services in the coming weeks.³ Please see the enclosed Twitter post showing a promotional clip of Harris' video message to Virginia churchgoers. In the video, Harris says that "I believe that my friend Terry McAuliffe is the leader Virginia needs at this moment," and tells viewers to "vote after today's [worship] service."

¹ <https://abcnews.go.com/Politics/wireStory/top-democrats-woo-black-voters-virginia-governors-race-80631713>

² *Id.*

³ <https://www.cnn.com/2021/10/16/politics/democrats-virginia-mcauliffe-governor/index.html>

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). Politicians and pastors using church services as a campaign tool to promote and endorse a specific candidate is a clear violation of these regulations.

Second Calvary Baptist Church and Faith Deliverance Christian Center both appear to have inappropriately used their religious organizations and 501(c)(3) status to intervene in political campaigning, as will any churches that broadcast Vice President Harris’s video endorsing McAuliffe during their worship services. It is a violation of IRS regulations to host political campaign events or broadcast an endorsement of gubernatorial candidate Terry McAuliffe, declaring a clear preference for a specific political candidate over other candidates.

After years of IRS inaction on this issue, FFRF has seen an increase in politicking by churches and religious organizations. We alerted you to many violations perpetuated by the previous presidential administration, and the fact that the new vice president also apparently does not realize or does not care that broadcasting a political endorsement during a church service is a brazen violation of IRS regulations indicates that urgent IRS enforcement action is necessary. FFRF respectfully requests that the IRS commence an immediate investigation into Second Calvary Baptist Church, Faith Deliverance Christian Center, and any other Virginia churches endorsing gubernatorial candidates. 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:srd

Enclosure



Eva McKend ✓
@evamckend



NEW -- More than 300 Black churches across VA will hear from @KamalaHarris btwn Sun. and November 2 in video message that will air during morning services as part of outreach effort aimed to boost @TerryMcAuliffe.

#VAGOV

Video first obtained by CNN

[cnn.com/2021/10/16/pol...](https://www.cnn.com/2021/10/16/pol...)

