

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: Unite 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 Unite Church, located at 2626 Abbott Rd, Anchorage, AK 99507. 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, Unite Church Lead Pastor Josh Tanner explicitly endorsed U.S. Senate candidate Kelly Tishibaka at an official church function on January 16, 2022.

“OK, so I want you to know that we’re not just gonna be doing an endorsement for Kelly today, even though I am endorsing Kelly for U.S. Senate. And you can vote for whoever you want. I’m just letting you know who I’m voting for. It’s gonna be her.”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 Here, Pastor Tanner in his role as the lead pastor of 501(c)(3) organization Unite Church breached the responsibilities that come with his church’s tax exempt status. While Pastor Tanner claimed that the endorsement is not from the church, endorsing Tishibaka for Congress during an official church event where he was serving in his official role as lead pastor is a violation of these regulations.

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)

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

We write to respectfully request that the IRS immediately investigate Unite 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