

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: Woodlands 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 Woodlands Church, located at 1 Fellowship Dr, The Woodlands, TX 77384. 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, Woodlands Church Senior Pastor Kerry Shook introduced Christian Collins as a candidate for Texas' 8th Congressional District and vocally supported him during a service on January 16, 2022.

“And so, the primaries are coming up in March, and I just wanted y’all to get to know Christian, my dear friend, and his love for Jesus Christ and pray for all of those Christ followers who are doing something that I would never do.”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 Shook directly identified Collins as a candidate, and praised him, making his preference clear to his congregation. Pastor Shook, in his role as the Senior Pastor of 501(c)(3) organization Woodlands Church is breaching the responsibilities that come with his church’s tax exempt status. Pastor Shook endorsing a candidate for Congress 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)

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

We write to respectfully request that the IRS immediately investigate Woodlands 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", with a long horizontal flourish extending to the right.

Kat D. Grant

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