

FREEDOM FROM RELIGION *foundation*

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February 27, 2024

SENT VIA EMAIL ONLY: eoclass@irs.gov

Internal Revenue Service EO Examinations
1111 Constitution Avenue NW
Washington, D.C. 20224

Re: Calvary Chapel Chino Hills continued electioneering

To Whom It May Concern:

I am writing on behalf of the Freedom From Religion Foundation (FFRF) to report ongoing illegal political campaigning by Calvary Chapel Chino Hills, located at 4201 Eucalyptus Ave, Chino, CA 91710. FFRF is a national nonprofit organization with more than 40,000 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.

We previously wrote to the IRS on January 8, 2018, regarding Calvary Chapel Chino Hills' posting of political signs, and on June 15, 2022, regarding Pastor Jack Hibbs, leader of Calvary Chapel Chino Hills, openly endorsing Larry Elder, a candidate hoping to replace California Governor Gavin Newsom in a failed recall election attempt. Pastor Hibbs allowed Elder to speak to his congregation.

On Sunday, February 25, 2024, Pastor Jack Hibbs once again used his Sunday service to endorse a political candidate, telling his congregation to "vote for Steve Garvey" in the upcoming CA primary:¹

I want to publicly right now, today, encourage all of you to vote for Steve Garvey. You gotta vote for Steve Garvey. It's against the law for me to, I just remembered it's against the law for me to say that in the pulpit so...

He then stepped away from the pulpit before continuing:

As a public citizen, Steve Garvey is not only one of the greatest baseball players of all time, but we want Steve Garvey to represent us in the senate and so Steve Garvey is your only, is the only guy on the ballot. Um, so there, that was legal. I just had to move from here to there.

FFRF is a registered 501(c)(3) and it takes this designation, along with the accompanying privileges and responsibilities, very seriously. Some churches, like Calvary Chapel Chino Hills,

¹ <https://twitter.com/RightWingWatch/status/1762500228488262112>

have chosen to make a mockery of their 501(c)(3) status by reaping all of the benefits of tax exemption while knowingly violating the statute by openly endorsing political candidates running for public office. We would like to see the IRS take action on this issue and enforce its rules for the benefit of all taxpayers.

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 In this instance, Calvary Chapel Chino Hills has breached the responsibilities of its tax exempt status by openly endorsing a candidate for elected office.

We write to respectfully request that the IRS immediately investigate Calvary Chapel Chino Hills and ensure that it no longer receives 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 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 blue ink, appearing to read "Chris Line", with a long horizontal flourish extending to the right.

Christopher Line
Staff Attorney
Freedom From Religion Foundation

² I.R.C. Sec. 501(c)(3)