

FREEDOM FROM RELIGION *foundation*

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

July 29, 2024

SENT VIA EMAIL ONLY: eoclass@irs.gov

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

Re: Catholic League electioneering

To Whom It May Concern:

I am writing on behalf of the Freedom From Religion Foundation (FFRF) to report illegal political campaigning by the Catholic League, located at 450 Seventh Avenue, New York, NY 10123. FFRF is a national nonprofit organization with 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.

The Catholic League has recently made several posts on its website openly opposing Kamala Harris's presidential campaign.

On July 24, 2024, the Catholic League posted an article titled, "KAMALA HARRIS IS NOT RELIGION-FRIENDLY," where it "assess[ed] her candidacy for president of the United States."¹ The post is clearly meant to encourage readers not to vote for Kamala Harris, concluding, "Harris' record on life, marriage, gender ideology and religion are deeply troubling."²

On July 25, 2024, the Catholic League posted an article, "SPINNING DEI FOR KAMALA."³ This article includes several negative statements about Kamala Harris, including that she was only chosen to be Vice President because she is a black woman and that she failed her first bar exam. This article is clearly meant to discourage voters from voting for her.

The Catholic League also made a post on July 22, 2024 defending Vice Presidential candidate J.D. Vance from recent attacks, "VANCE'S CATHOLICISM UNDER FIRE."⁴ Taken together, it is clear that the Catholic League is attempting to intervene in the presidential election in violation of IRS regulations.

These posts were clearly made in response to Harris and Vance declaring their candidacies and not related to a non-electoral event.

FFRF is a registered 501(c)(3) and it takes this designation, along with the accompanying privileges and responsibilities, very seriously. Some organizations, like the Catholic League, have chosen to make a

¹ <https://www.catholicleague.org/kamala-harris-is-not-religion-friendly/>

² *Id.*

³ <https://www.catholicleague.org/spinning-dei-for-kamala/>

⁴ <https://www.catholicleague.org/vances-catholicism-under-fire/#>

mockery of their 501(c)(3) status by reaping all of the benefits of tax exemption while knowingly violating the law by openly endorsing or opposing 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.”⁵ In this instance, the Catholic League has breached the responsibilities of its tax exempt status by openly opposing one candidate for elected office, while defending a candidate on the opposing ticket.

We write to respectfully request that the IRS immediately investigate the Catholic League and ensure that it no longer receives the benefits of 501(c)(3) status and that donations made to the organization 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 that reads "Chris Line". The signature is written in a cursive style with a long horizontal flourish extending to the right.

Christopher Line
Staff Attorney
Freedom From Religion Foundation

⁵ I.R.C. Sec. 501(c)(3)