

FREEDOM FROM RELIGION *foundation*

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September 20, 2024

SENT VIA EMAIL ONLY: eoclass@irs.gov

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

Re: Billy Graham Evangelistic Association electioneering

To Whom It May Concern:

I am writing on behalf of the Freedom From Religion Foundation (FFRF) to report illegal political campaigning by Billy Graham Evangelistic Association, 1 Billy Graham Parkway, Charlotte, NC 28201. 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 Billy Graham Evangelistic Association recently distributed a special election issue of its Decision magazine focused on the 2024 election. Please see a copy enclosed. The cover page of this election guide issue says, "SOCIALISM VS. FREEDOM" with corresponding photos of Kamala Harris and Donald Trump.

In an opening letter, Franklin Graham denigrates the Democratic party's platform:

Progressive, liberal thought and activism have so contaminated the mainstream of American life and culture that once-unthinkable abominations such as same-sex marriage, abortion on demand and transgender advocacy have become dogma in one major party's platform.

He then tells readers to "vote for candidates who best align with and stand for Biblical principles." This is followed by a cherry-picked comparison between Kamala Harris and Donald Trump intended to encourage readers to vote for Donald Trump over Kamala Harris. Outside of the comparison, the election guide includes a quote from Donald Trump from a Moms for Liberty event in June 2023:

Our enemies are waging a war on freedom and faith, on science and religion, on history and tradition, on law and democracy, on the family, on children, on America itself.

There is no reason for this quote to appear except to encourage readers to vote for Donald Trump.

The overall takeaway from this election guide is that Christians should vote for Donald Trump over Kamala Harris in the presidential election and Republicans in state and local elections. It evidences a clear bias and preference for Donald Trump and Republicans in the upcoming elections and is distributed for the purpose of intervening in these elections.

FFRF is a registered 501(c)(3) and it takes this designation, along with the accompanying privileges and responsibilities, very seriously. We would like to see the IRS take action on this issue and enforce its rules against political campaign intervention 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.”¹ In this instance, the Billy Graham Evangelistic Association has breached the responsibilities of its tax exempt status by publishing an election guide that gives the clear impression that it favors one candidate over the other and one party over the other.

We write to respectfully request that the IRS immediately investigate the Billy Graham Evangelistic Association’s intervention in the election and ensure that the Association no longer receives the benefits of 501(c)(3) status. Donations made to the organization should no longer be treated as tax deductible. The IRS should take all 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, flowing style with a long horizontal stroke extending to the right.

Christopher Line
Staff Attorney
Freedom From Religion Foundation

Enclosure

¹ I.R.C. Sec. 501(c)(3)