

# FREEDOM FROM RELIGION *foundation*

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October 18, 2024

**SENT VIA EMAIL ONLY: [eoclass@irs.gov](mailto:eoclass@irs.gov)**

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

Re: Lance Wallnau Ministries/Ziklag electioneering

To Whom It May Concern:

I am writing on behalf of the Freedom From Religion Foundation (FFRF) to report illegal political campaigning by Lance Wallnau Ministries Inc., 1209 Castle Cove Ln, Keller, TX and Ziklag (USATransForm), 550 Reserve St. Ste. 460, Southlake, TX. 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.

ProPublica recently published a piece detailing how Lance Wallnau Ministries and Ziklag, registered with the IRS as USATransForm, hosted Republican vice-presidential nominee JD Vance as part of their “Courage Tour.”<sup>1</sup> ProPublica explained:

On Sept. 28, Vance held an official campaign event in Monroeville, Pennsylvania, in partnership with the Courage Tour, a series of swing-state rallies hosted by a pro-Trump Christian influencer that combine prayer, public speakers, tutorials on how to become a poll worker and get-out-the-vote programming.

Ziklag reportedly funds the Courage Tour, which is an official project of Lance Wallnau Ministries Inc. The Vance campaign portion of the event was tucked in between Courage Tour events, and the organizers took steps to make it look like the campaign event was related to Wallnau’s podcast, and not the Courage Tour itself, but the campaign event took place at the same venue, on the same stage and with the same audience as the rest of the Courage Tour. An email advertising the Courage Tour and campaign event described them as distinct events, but it also assured attendees that they could remain in their same seats to watch Vance and that afterwards they would “seamlessly return to the Courage Tour programming.”

The Trump-Vance campaign apparently promoted the event as “part of the Courage Tour” and said Vance’s remarks would take place “during the Courage Tour.” During the event, Vance urged audience members to vote and get others to vote as well in November.

After the campaign event, Wallnau took the stage and asked for donations from the crowd while speaking of Vance’s appearance as if it were part of the Courage Tour.

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<sup>1</sup> <https://www.propublica.org/article/vance-ziklag-courage-tour-christian-right-tax-election-laws>

“People have been coming up to us, my staff, and saying we want to help you out, what can we do, how do we do this? I want you to know when we do a Courage Tour, which will be back in the area, when we’re in different parts of the country,” he said. Asking for a show of hands, Wallnau added: “How many of you would like to at least be knowing when we’re there? Who’s with us on the team? If we have another JD Vance or Donald Trump or somebody?”

An employee of Wallnau’s, Mercedes Sparks, apparently recognized the ruse they were trying to pull because he backtracked:

I just wanted to clarify: You said they came to the Courage Tour...They didn’t. For legal reasons, the podcast hosted that. It was very separate. I don’t need the IRS coming my way.

FFRF is a registered 501(c)(3) and it takes this designation, along with the accompanying privileges and responsibilities, very seriously. Some churches and religious organizations, like Lance Wallnau Ministries and Ziklag, 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 and supporting 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.”<sup>2</sup> In this instance, both groups have breached the responsibilities of their tax exempt status by hosting a campaign event as part of a tax-exempt event.

We write to respectfully request that the IRS immediately investigate the concerns reported by Propublica and ensure that if confirmed, Lance Wallnau Ministries and Ziklag no longer receive the benefits of 501(c)(3) status and that donations made to either 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,



Christopher Line  
Staff Attorney  
Freedom From Religion Foundation

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<sup>2</sup> I.R.C. Sec. 501(c)(3)