FREEDOM FROM RELIGION *foundation*

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

November 2, 2026

SENT VIA EMAIL ONLY: eoclass@irs.gov

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

Re: Legacy Church, New Mexico — Repeated political campaign interventions

To Whom It May Concern:

I am writing on behalf of the Freedom From Religion Foundation (FFRF) to report apparent violations of the prohibition on political campaign intervention by Legacy Church, a tax-exempt religious organization headquartered in Albuquerque, New Mexico. FFRF is a national nonprofit organization with 40,000 members nationwide. Our purposes are to protect the constitutional principle of separation between state and church and to educate the public on matters relating to nontheism.

It is our understanding that Legacy Church's senior pastor, Steve Smothermon, has been officially endorsing candidates on behalf of Legacy Church. FFRF previously reported Legacy Church to the IRS for electioneering in 2022 after Smothermon encouraged congregants to vote for Republican gubernatorial candidate Mark Ronchetti and described Gov. Michelle Lujan Grisham, D-N.M., as "demonic."[1]

In mid-August 2026, Smothermon appeared in an Instagram reel endorsing Greg Cunningham, a candidate for public office.[2] In the video, Smothermon expressly advocated for Cunningham's election to his congregation.

The post accompanying the video said, "Greg Cunningham has faithfully served our church for 14 years and shares our biblical values. Let's pray for him, support his campaign, get registered, and vote to flip this seat for someone who will stand for God, our Constitution, and a better New Mexico!"

These statements are not merely discussions of public policy, moral issues or religious doctrine. They are express endorsements of identified political candidates, made by the senior pastor of a tax-exempt church in a video directed to his congregation.

FFRF is a registered 501(c)(3) and it takes this designation, along with the accompanying privileges and responsibilities, very seriously. Some organizations, like Legacy Church, 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 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.

[1] https://ffrf.org/uploads/legal/Legacy%20Church,%20NM-%20Electioneering.pdf.
[2] https://www.instagram.com/reels/DcG4eNVoRuy/.

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."[3]

Although religious leaders retain the right to express personal political opinions in their individual capacities, they may not use the resources or official platforms of a tax-exempt organization to support political candidates. The IRS has long distinguished between personal political activity and political intervention undertaken in an organization's official capacity.

FFRF respectfully requests that the IRS investigate Legacy Church's apparent repeated political campaign intervention, including whether Smothermon's endorsements were made in his official capacity or disseminated through church resources. If the investigation establishes that Legacy Church has violated Section 501(c)(3), the IRS should ensure that the church 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 attention to this matter.

Sincerely,



Christopher Line
Legal Counsel
Freedom From Religion Foundation

[3] I.R.C. Sec. 501(c)(3).