

Congress of the United States
Washington, DC 20515

August 1, 2022

The Honorable Janet Yellen
Secretary of the Treasury
1500 Pennsylvania Avenue, NW
Washington, DC 20220

The Honorable Charles P. Rettig
Commissioner
Internal Revenue Service
1111 Constitution Ave, N.W.
Washington, DC 20224

Dear Secretary Yellen and Commissioner Rettig,

We are writing to express concern regarding the Family Research Council's (FRC) tax-exempt status as an "association of churches." In addition, we request a review of the existing Internal Revenue Service (IRS) guidance related to political advocacy organizations self-identifying as "churches" to obtain the status of churches, integrated auxiliaries, and conventions or associations of churches.

As you know, Congress has enacted many special tax rules that apply to churches and religious organizations. Under Section 501(c)(3) of the Internal Revenue Code (Code), churches are tax-exempt organizations and are not required to file IRS Form 990, which provides transparency on tax-exempt organizations' board members, key staff salaries, donations, and large payments to contractors. Further, there are special limitations on how and when the IRS can conduct an examination of churches. In accordance with section 7611 of the Code, the IRS cannot conduct tax inquiries of churches without approval from a "high-level Treasury official."

The IRS list of attributes of a church, developed in conjunction with court decisions, includes the following:¹

- Distinct legal existence;
- Recognized creed and form of worship;
- Definite and distinct ecclesiastical government;
- Formal code of doctrine and discipline;
- Distinct religious history;
- Membership not associated with any other church or denomination;
- Organization of ordained ministers;
- Ordained ministers selected after completing prescribed courses of study;
- Literature of its own;
- Established places of worship;
- Regular congregations;
- Regular religious services;
- Sunday schools for the religious instruction of the young; and
- Schools for the preparation of its members.

¹ www.irs.gov/charities-non-profits/churches-religious-organizations/churches-defined.

All section 501(c)(3) organizations, including churches, “must not devote a substantial part of their activities to attempting to influence legislation, political activity, or public policy.”² The FRC is primarily a political advocacy organization that is “committed to advancing faith, family, and freedom in public policy and the culture from a biblical worldview.”³ Recently, the FRC filed amicus briefs supporting the overturning of *Roe v. Wade*, advocated for legislation that would ban gender-affirming surgery, and sought religious exemptions to civil rights laws.⁴ FRC claiming to be a church strains credulity: they do not hold religious services, do not have a congregation or affiliated congregations, and do not possess many of the other attributes of churches listed by the IRS⁵. FRC is one example of an alarming pattern in the last decade – right-wing advocacy groups self-identifying as “churches” and applying for and receiving church status.

We understand the importance of religious institutions to their congregants and believe that religious freedom is a cherished American value and constitutional right. We also believe that our tax code must be applied fairly and judiciously. Tax-exempt organizations should not be exploiting tax laws applicable to churches to avoid public accountability and the IRS’s examination of their activities.

Given that the FRC is primarily an advocacy organization and not a church,⁶ we urge the IRS to swiftly review the tax-exempt status, and whether there are other political advocacy organizations that have obtained church status, but do not satisfy the IRS requirements for churches, integrated auxiliaries, and conventions or associations of churches. Further, we urge the IRS to improve the review process for organizations seeking church status to ensure that organizations that are not churches cannot abuse the tax code. Finally, we request the IRS determine whether existing guidance is sufficient to prevent abuse and what resources or Congressional actions are needed to ensure adequate implementation and enforcement moving forward.

We request that you provide a timely update on this matter and look forward to your response.

Sincerely,



Suzan K. DelBene
Member of Congress



Jared Huffman
Member of Congress

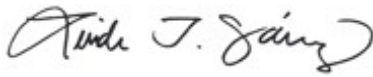
² <https://www.irs.gov/pub/irs-pdf/p1828.pdf> [Publication 1828 \(Rev. 8-2015\) \(irs.gov\)](https://www.irs.gov/publications/p1828)

³ <https://www.frc.org/>

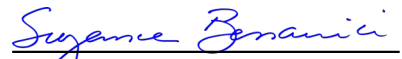
⁴ <https://www.propublica.org/article/family-research-council-irs-church-status>

⁵ <https://www.irs.gov/charities-non-profits/churches-religious-organizations/churches-defined>

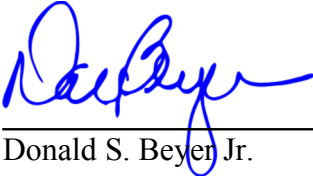
⁶ <https://www.frc.org/about-frc>



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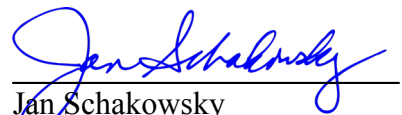
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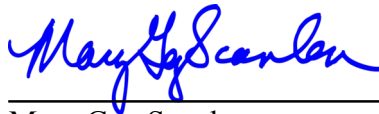
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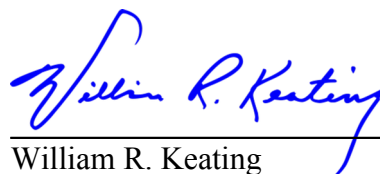
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