

RICHARD E. NEAL,
MASSACHUSETTS,
CHAIRMAN

LLOYD DOGGETT, TEXAS
MIKE THOMPSON, CALIFORNIA
JOHN B. LARSON, CONNECTICUT
EARL BLUMENAUER, OREGON
RON KIND, WISCONSIN
BILL PASCRELL, JR., NEW JERSEY
DANNY K. DAVIS, ILLINOIS
LINDA T. SANCHEZ, CALIFORNIA
BRIAN HIGGINS, NEW YORK
TERRI A. SEWELL, ALABAMA
SUZAN DELBENE, WASHINGTON
JUDY CHU, CALIFORNIA
GWEN MOORE, WISCONSIN
DAN KILDE, MICHIGAN
BRENDAN BOYLE, PENNSYLVANIA
DON BEYER, VIRGINIA
DWIGHT EVANS, PENNSYLVANIA
BRAD SCHNEIDER, ILLINOIS
TOM SUZZI, NEW YORK
JIMMY PANETTA, CALIFORNIA
STEPHANIE MURPHY, FLORIDA
JIMMY GOMEZ, CALIFORNIA
STEVEN HORSFORD, NEVADA
STACEY PLASKETT, VIRGIN ISLANDS

BRANDON CASEY,
MAJORITY STAFF DIRECTOR

Congress of the United States

U.S. House of Representatives

COMMITTEE ON WAYS AND MEANS

1102 LONGWORTH HOUSE OFFICE BUILDING
(202) 225-3625

Washington, DC 20515-0348

<http://waysandmeans.house.gov>

KEVIN BRADY,
TEXAS,
RANKING MEMBER

DEVIN NUNES, CALIFORNIA
VERN BUCHANAN, FLORIDA
ADRIAN SMITH, NEBRASKA
TOM REED, NEW YORK
MIKE KELLY, PENNSYLVANIA
JASON SMITH, MISSOURI
TOM RICE, SOUTH CAROLINA
DAVID SCHWEIKERT, ARIZONA
JACKIE WALORSKI, INDIANA
DARIN LAHOOD, ILLINOIS
BRAD R. WENSTRUP, OHIO
JODEY ARRINGTON, TEXAS
DREW FERGUSON, GEORGIA
ROW ESTES, KANSAS
LLOYD SMUCKER, PENNSYLVANIA
KEVIN HERN, OKLAHOMA
CAROL MILLER, WEST VIRGINIA

GARY ANDRES,
MINORITY STAFF DIRECTOR

June 29, 2021

The Honorable Charles P. Rettig
Commissioner
Internal Revenue Service
1111 Constitution Avenue, NW
Washington, DC 20224

Dear Commissioner Rettig,

We are shocked to find out that the Internal Revenue Service (IRS) believes certain bible teachings are “affiliated with the [Republican] party and candidates” and used this as a basis to deny tax exempt status to a non-profit organization.¹ This is particularly concerning given the agency’s prior history of targeting tax exempt groups for additional scrutiny based on their perceived political affiliation. This Committee will not stand idly by and let the IRS target taxpayers and politicize their religious beliefs. The IRS was weaponized before and it could happen again.

The IRS denial letter singles out Christians Engaged, the organization applying for tax exempt status, because the agency views bible teachings to be Republican-affiliated. Although the IRS letter acknowledges that Christians Engaged “educate(s) voters on what the bible says about issues,” the IRS views those educational activities as “not neutral” because the topics are supposedly Republican-affiliated. There are major concerns with this approach. First, it is widely known that Democrats also have strongly held religious beliefs. Even this week, White House Press Secretary Jen Psaki described President Biden as “a strong man of faith” and described his beliefs as something not to be viewed “through a political prism.”² Given the strongly held beliefs in biblical teachings by politicians on both sides of the aisle, it is unfounded to conclude that biblical teachings are affiliated with any particular political party.

This approach to examining tax-exempt status applications is a dangerous one. The Bible teaches that murder is wrong. Will the IRS deny tax-exempt status to groups working to reduce violent crime in local communities? The Bible teaches that people should care for their elders. Will the IRS consider revoking tax-exempt status for groups that support and promote elder care? The Bible teaches that one should do to others what you would have them do to you. Will the IRS revoke the tax-exempt status of organizations designed to combat child bullying? Concluding

¹ https://firstliberty.org/wp-content/uploads/2021/06/Christians-Engaged-IRS-Determination-Letter_Redacted.pdf

² <https://www.politico.com/news/2021/06/21/biden-catholic-faith-495361>

that biblical teachings are “affiliated” with a political party simply because a party may take a position that in some way overlaps with a particular teaching in the Bible would lead to the absurd results suggested above.

Additionally, the IRS appears to be back to picking winners and losers. The agency denied tax-exempt status to Christians Engaged, which seeks to empower individuals to pray, vote, and engage in “some form of political education or activism.” Yet the IRS recognizes the exempt status of similarly situated groups advocating to “increase participation in each and every election” and “foster civic engagement,” such as When We All Vote, created by Michelle Obama. This discrepancy is alarming and warrants further explanation. Given our serious concerns, please provide the following:

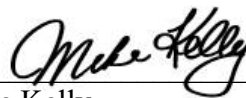
1. A list of groups that were denied tax-exempt status for being “affiliated with the [Republican] party and candidates” since 2019.
2. A list of organizations that were granted tax-exempt status and had a mission of increasing voter participation and civic education.
3. A briefing by the Tax Exempt and Government Entities Group on the process currently used to evaluate applications for tax-exempt status like the one submitted by Christians Engaged.

Thank you for your time and attention to this serious matter. We request a response by July 9th. Should you need any further information about this request, please contact Rachel Kaldahl or Sean Clerget at 202-225-4021.

Sincerely,



Kevin Brady
Republican Leader
Committee on Ways and Means



Mike Kelly
Republican Leader
Subcommittee on Oversight
Committee on Ways and Means