

IRS refuses tax-exempt status to Christian group due to ties to Bible

PLANO, Texas (Special) – The powerful federal agency Internal Revenue Service (IRS) has turned down a Texas group's 501(c)(3) non-profit charity tax exemption application, in part because of the group's reliance on the Bible, according to First Liberty Institute, the Plano, Texas-based religious freedom law firm that has taken on the case.

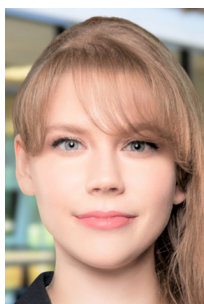
"In an IRS letter that you really have to read to believe, the agency violated its own regulations in denying tax exempt status because a nonprofit organization, Christians Engaged, teaches biblical values. It also illegally discriminated against the organization's religious viewpoint by claiming that biblical teachings are necessarily Republican," reads a statement on the First Liberty website.

"Christians Engaged simply encourages citizens to pray for our nation and elected officials regularly, vote in every election to impact our culture, and engage in some form of political activity for the furtherance of the nation. It is nonpartisan and holds a weekly Bible study, sends weekly prayer alerts, and organizes statewide and area prayer gatherings to pray for local, state, and national government officials," the statement stresses.

Christians Engaged, incorporated in 2019 and located in Garland, Texas, on its website describes the mission of the group as, "educational, Christian, and non-partisan."

Christians Engaged applied for tax exempt status in late 2019. On May 18, 2021, IRS Exempt Organizations Director Stephen A. Martin denied the application, contending that Christians Engaged "...educate[s] believers on national issues that are

central to their belief in the Bible as the inerrant Word of God. Specifically, you educate Christians on what the bible [sic] says in the areas where they can be instrumental including sanctity of life, the definition of marriage, biblical justice, freedom of speech, defense, and borders and immigration, U.S. and Israel relations. The bible [sic] teachings are typically affiliated with the [Republican Party] and candidates. This disqualifies you from exemption under IRC Section 501(c)(3).



Patterson

Lea Patterson, counsel for First Liberty Institute, said, “Only a politicized IRS could see Americans who pray for their nation, vote in every election, and work to engage others in the political process as a threat. The IRS violated its own regulations in denying tax exempt status because Christians Engaged teaches biblical values.”

In its June 16 administrative appeal letter to the IRS, First Liberty Institute argues, “By finding that Christians Engaged does not meet the operational test, Director Martin errs in three ways:

- “– he invents a nonexistent requirement that exempt organizations be neutral on public policy issues;
- “he incorrectly concludes that Christians Engaged primarily serves private, nonexempt purposes rather than public, exempt purposes because he thinks its beliefs overlap with the Republican Party’s policy positions; and
- “he violates the First Amendment’s Free Speech, and Free

Exercise, and Establishment clauses by engaging in both viewpoint discrimination and religious discrimination.”

No date has been set for an IRS response to First Liberty Institute’s administrative appeal letter.