



Department of the Treasury
Internal Revenue Service
P.O. Box 2508
Cincinnati, OH 45201

CHRISTIANS ENGAGED
[REDACTED]

Date: 05/18/2021

Employer ID number:
[REDACTED]

Contact person/ID number:

Roger Vance/0203391

Contact telephone number:

513-975-6666

Contact fax number:

855-789-2984

Legend:

B= July 22, 2019

C= Texas

D= Republican

F= The Texas Eagle Forum

G= Promise Keepers

H= Collin County

J= Collin County Republican

K = Collin County Victory Efforts

M = Word of God

UIL:

501.03-00

Dear Applicant:

We considered your application for recognition of exemption from federal income tax under Internal Revenue Code (IRC) Section 501(a). We determined that you don't qualify for exemption under IRC Section 501(c)(3). This letter explains the reasons for our conclusion. Please keep it for your records.

Issues

Do you qualify for exemption under IRC Section 501(c)(3)? No, for the reasons stated below.

Facts

You were incorporated on B in the state of C. You are formed exclusively for charitable, religious, educational, or scientific purposes, including, for such purposes, the making of distributions to organizations that qualify as exempt organizations under Section 501(c)(3), or the corresponding section of any future federal tax code.

Your founder and President is a motivational public speaker, former D Congressional Candidate, political consultant and Preacher of the Gospel. Your Vice President is a motivational public speaker, former President of F, intercessor, former Prayer Coordinator for G and a homeschool mom. Your Secretary you describe as a conservative millennial thought leader with a marketing and political consulting background. He now serves as the Executive Director for the K, where he manages the J Party's field teams in H as well as the grassroots get-out-the-vote efforts for H.

Your mission statement indicates that you exist to awaken, motivate, and empower ordinary believers in Jesus Christ to:

- Pray for the nation regularly
- Vote in every election to impact the culture
- Engage hearts in some form of political education or activism for the future of the nation
- Strive to educate Christians on the importance of prayer, voting and engagement in a non-partisan manner.

You explained that you hold weekly prayer meetings to pray for leaders of your state and nation. Churches are given program outlines for the prayer meetings. Statewide and area prayer gatherings are also conducted. You partner with other organizations to have strategic prayer gatherings for the state, nation, and elected officials.

In addition, you educate individuals through your website, social media, video, and live in person teachings in churches. Your goal is to provide a place of connection and educational tools for Christians to engage in political activism. Your website includes educational materials and blogs. Everywhere you go, you will have voter registrars and you will be registering people to vote on the spot.

You also educate believers on national issues that are central to their belief in the Bible as the inerrant M. You educate Christians in areas where they can be instrumental as in areas of the sanctity of life, the definition of marriage, biblical justice, laws vs. lawlessness, freedom of speech, religious liberty, government and business ethics, human trafficking, fiscal responsibility in government budgeting, defense, borders and immigration, U.S. and Israel relations.

To further your mission, you conduct educational activities including a month-long political activism course. The thrust of the course is to create onramps of practical education and mentorships for people to engage in political activism with a basis in a biblical/Christian value system. Topics include instructing individuals on becoming a citizen lobbyist, working with elected officials and candidates, discerning between the lesser of two evils, keeping the Christian soul right when working on politics, practical steps and pitfalls in political activism, how to work with an interest group focused on an area that you are interested in including the sanctity of life and fiscal responsibility, how to use mentoring to encourage Christians to engage in political activism. You will establish key leadership positions in each Congressional district across the state, so ordinary Christians can learn through action.

You educate individuals on how to choose between imperfect candidates as well as instruct individuals that parties matter. They should look at the party they represent and the core beliefs and values of that party. They should look at what the candidate says about the issues and see if their beliefs align with the Bible. Individuals should know the Bible, vote the Bible and vote on values.

Your president has several blogs on your website. A blog describing how to choose between candidates lists considerations that can be used to help make a decision when voting. For example, concerning the topic of partisan political races the blog indicates that party platforms should be looked at to see which candidate is most aligned with Christian/biblical values. The blogs list the some of the most important Christian and biblical values as the sanctity of life, biblical marriage, and government and debt.

Initially, you had references to candidates that aligned with the Christian/biblical value system and had created voter guides that reflected the candidates values. You have since removed such references.

You are funded by donations. Your expenses are for salaries, professional fees, website, social media, video educational marketing, software and festival expenses.

You indicated that you do not engage in any substantial political activity and you are not advocating for specific political parties, candidates, or legislation.

Law

IRC Section 501(c)(3) provides for the exemption from federal income tax of organizations organized and operated exclusively for charitable or educational purposes, no substantial part of the activities of which is carrying on propaganda, or otherwise attempting to influence legislation (except as otherwise provided in Section 501(h), and which does not 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.

Treas. Reg. Section 1.501(c)(3)-1(c)(1) provides that an organization will be regarded as “operated exclusively” for one or more exempt purposes only if it engages primarily in activities that accomplish one or more exempt purposes specified in IRC Section 501(c)(3).

Treasury Regulation Section 1.501(c)(3)-1(c)(3)(i) states that an organization is not operated exclusively for one or more exempt purposes if it is an “action” organization.

Treas. Reg. Section 1.501(c)(3)-1(c)(3)(iii) of the regulations defines an “action” organization as an organization that participates or intervenes, directly or indirectly, in any political campaign on behalf of or in opposition to any candidate for public office. The term “candidate for public office” is defined as an individual who offers himself, or is proposed by others, as a contestant for an elective public office, whether such office be national, State, or local. The regulations further provide that activities that constitute participation or intervention in a political campaign on behalf of or in opposition to a candidate include, but are not limited to, the publication or distribution of written statements or the making of oral statements on behalf of or in opposition to such a candidate.

Rev. Rul. 2007-41 2007-25 I.R.B., provides 21 examples illustrating the application of facts and circumstances to determine whether a 501(c)(3) organization has participated in a political campaign intervention activity. Situation 16 describes an organization in which the executive director presented a preferred position on a prominent issue that distinguishes candidates before an election and encourages individuals to go to the polls and cast their vote. This situation is political campaign intervention. Situation 19 describes an organization that maintains a web site and posts an unbiased, nonpartisan voter guide that is prepared consistent with the principles discussed in Rev. Rul. 78-248. This situation is not political campaign intervention.

In American Campaign Academy v. Commissioner, 92 T.C. 1053 (1989), the court held that an organization that operated a school to train individuals for careers as political campaign professionals, but that could not establish that it operated on a nonpartisan basis, did not exclusively serve purposes described in IRC 501(c)(3) because it also served private interests more than incidentally. The court found that the organization was created

and funded by persons affiliated with a particular political party and that most of the organization's graduates worked in campaigns for the party's candidates. Consequently, the court concluded that the organization conducted its educational activities with the objective of benefiting the party's candidates and entities. Although the candidates and entities benefited were not organization "insiders," the court stated that the conferral of benefits on disinterested persons who are not members of a charitable class may cause an organization to serve a private interest within the meaning of Treas. Reg. Section 1.501(c)(3)-1(d)(1)(ii). The court concluded by stating that even if the political party's candidates and entities did "comprise a charitable class, [the organization] would bear the burden of proving that its activities benefited members of the class in a non-select manner."

Application of law

You are not as described in IRC Section 501(c)(3) because you are not operated exclusively for religious and educational purposes. Specifically, you are engaged in prohibited political campaign invention. You are also operated for substantial nonexempt purposes in contravention to Treas. Reg. Section 1.501(c)(3)-1(c)(1).

You are not described in Treas. Reg. Section 1.501(c)(3)-1(c)(3)(i) in that you spend a substantial amount of time and resources devoted to activities that are typical of an action organization. Treas. Reg. Section 1.501(c)(3)-1(c)(3)(iii) further defines an "action" organization as one that plans to participate and intervene in political campaigns on behalf of or in opposition to candidates for public office. You instruct individuals on issues that are prominent in political campaigns and instruct them in what the Bible says about the issue and how they should vote. These issues include the sanctity of life, the definition of marriage, and biblical justice. These issues generally distinguish candidates and are associated with political party platforms. These facts preclude you from exemption under IRC Section 501(c)(3).

You are similar to Situation 16 in Revenue Ruling 2007-41. Certain aspects are weighed in determining campaign intervention as evidenced within the ruling. While you educate voters on what the bible says about issues, your educational activities are not neutral. The topics typically are affiliated with distinct candidates and specific political party platforms.

You are not similar to Situation 19 in Revenue Ruling 2007-41. Information you present and on your website is not neutral. You instruct individuals on how Christians should use the Bible and vote the Bible.

You are like the organization described in American Campaign Academy, because you are serving the private interests of the D party more than incidentally in contravention to Treas. Reg. Section 1.501(c)(3)-1(d)(1)(ii) as well as serving a substantial nonexempt private purpose. For example, you educate 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 says in areas where they can be instrumental including the areas of sanctity of life, the definition of marriage, biblical justice, freedom of speech, defense, and borders and immigration, U.S. and Israel relations. The bible teachings are typically affiliated with the D party and candidates. This disqualifies you from exemption under IRC Section 501(c)(3).

Conclusion

You do not qualify as an organization described in IRC Section 501(c)(3). You engage in prohibited political campaign intervention. You are also not operated exclusively for one or more exempt purposes within the meaning of Section 501(c)(3), because you operate for a substantial non-exempt private purpose and for the private interests of the D party.

If you agree

If you agree with our proposed adverse determination, you don't need to do anything. If we don't hear from you within 30 days, we'll issue a final adverse determination letter. That letter will provide information on your income tax filing requirements.

If you don't agree

You have a right to protest if you don't agree with our proposed adverse determination. To do so, send us a protest within 30 days of the date of this letter. You must include:

- Your name, address, employer identification number (EIN), and a daytime phone number
- A statement of the facts, law, and arguments supporting your position
- A statement indicating whether you are requesting an Appeals Office conference
- The signature of an officer, director, trustee, or other official who is authorized to sign for the organization or your authorized representative
- The following declaration:

For an officer, director, trustee, or other official who is authorized to sign for the organization:
Under penalties of perjury, I declare that I have examined this request, or this modification to the request, including accompanying documents, and to the best of my knowledge and belief, the request or the modification contains all relevant facts relating to the request, and such facts are true, correct, and complete.

Your representative (attorney, certified public accountant, or other individual enrolled to practice before the IRS) must file a Form 2848, Power of Attorney and Declaration of Representative, with us if they haven't already done so. You can find more information about representation in Publication 947, Practice Before the IRS and Power of Attorney.

We'll review your protest statement and decide if you gave us a basis to reconsider our determination. If so, we'll continue to process your case considering the information you provided. If you haven't given us a basis for reconsideration, we'll send your case to the Appeals Office and notify you. You can find more information in Publication 892, How to Appeal an IRS Decision on Tax-Exempt Status.

If you don't file a protest within 30 days, you can't seek a declaratory judgment in court later because the law requires that you use the IRC administrative process first (IRC Section 7428(b)(2)).

Where to send your protest

Send your protest, Form 2848, if applicable, and any supporting documents to the applicable address:

U.S. mail:

Internal Revenue Service
EO Determinations Quality Assurance
Mail Stop 6403
P.O. Box 2508
Cincinnati, OH 45201

Street address for delivery service:

Internal Revenue Service
EO Determinations Quality Assurance
550 Main Street, Mail Stop 6403
Cincinnati, OH 45202

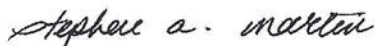
You can also fax your protest and supporting documents to the fax number listed at the top of this letter. If you fax your statement, please contact the person listed at the top of this letter to confirm that they received it.

You can get the forms and publications mentioned in this letter by visiting our website at www.irs.gov/forms-pubs or by calling 800-TAX-FORM (800-829-3676). If you have questions, you can contact the person listed at the top of this letter.

Contacting the Taxpayer Advocate Service

The Taxpayer Advocate Service (TAS) is an independent organization within the IRS that can help protect your taxpayer rights. TAS can offer you help if your tax problem is causing a hardship, or if you've tried but haven't been able to resolve your problem with the IRS. If you qualify for TAS assistance, which is always free, TAS will do everything possible to help you. Visit www.taxpayeradvocate.irs.gov or call 877-777-4778.

Sincerely,



Stephen A. Martin
Director, Exempt Organizations
Rulings and Agreements