

# FREEDOM FROM RELIGION *foundation*

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

September 24, 2020

**SENT VIA U.S. MAIL & EMAIL**

**mary.epps@irs.gov**

Mary A. Epps  
Exempt Organizations Examinations  
Internal Revenue Service  
1111 Constitution Ave., N.W.  
Washington, D.C. 20224

Re: Illegal Politicking at God's Storehouse and "A Place Called There" Church

Dear Ms. Epps:

I am writing on behalf of the Freedom From Religion Foundation (FFRF) to report two electioneering violations related to the Kansas Senate campaign of Rick Kloos at God's Storehouse, 2111 SW Chelsea Dr, Topeka, KS 66614, and "A Place Called There" Church, 202 S Nicholas St, Scranton, KS 66537.

It is our understanding that Rick Kloos is the founder and pastor of God's Storehouse, a thrift store run as a church. He is running for a Kansas Senate seat, and is using his position as a representative of God's Storehouse to promote his campaign. Please see the enclosed screenshot demonstrating that he is putting the name and logo of the nonprofit that he runs on campaign signs to promote his candidacy. We understand this logo appears on campaign literature as well.

Furthermore, Kloos is due to appear at "A Place Called There" Church for a campaign event on Saturday, September 27. When a member of the public asked on the church's Facebook page if this was not an electioneering violation, a representative for the church responded that they were not subject to electioneering restrictions because of the "Promoting Free Speech and Religious Liberty" executive order.<sup>1</sup> Please see the enclosed screenshots of this exchange. As you are aware, the Department of Justice has since admitted that "The Order does not exempt religious organizations from the restrictions on political campaign activity applicable to all tax-exempt organizations."<sup>2</sup>

IRS regulations specify that 501(c)(3) organizations, which include churches and other religious organizations, are prohibited from "[participating in or intervening in]... any political campaign on behalf of (or in opposition to) any candidate for public office." Rev. Rul. 2007-41, 2007-25 I.R.B. (June 28, 2007). A candidate using his role as a representative as a nonprofit to advance his campaign is a violation of these regulations, as is a church hosting a candidate's campaign event and making it clear it supports that candidate.

<sup>1</sup> Exec. Order No. 13,798, 82 Fed. Reg. 21,675 (May 4, 2017).

<sup>2</sup> Def. Mem. in Support of Mot. to Dismiss, 1 (Nov. 9, 2017), *FFRF v. Trump*, No. 17-CV-330 (W.D. Wis).

The IRS must correct these violations of electioneering restrictions as well as churches' continued misapprehension that the "Promoting Free Speech and Religious Liberty" executive order exempts churches from the prohibition on nonprofit political campaign activity.

Thank you for your time and attention to this matter.

Sincerely,

A handwritten signature in black ink that reads "Madeline Ziegler". The signature is written in a cursive, flowing style.

Madeline Ziegler  
Staff Attorney

Enclosure

God's Storehouse



# TEXT FOR A SIGN



4'x4'



18''x24''

**785.215.7650**

Paid for by Kloos for Kansas Senate Treasurer, Zach Haney

“A Place Called There” Church



Kloos for Kansas

2h · 🌐



Rick will be speaking at [A Place Called THERE](#) in Scranton this Sunday at 2:15. Hope to see you there.

COME SEE RICK



'A Place Called There' Church

202 S. Nicholas St, Scranton, KS 66537

Sunday September 27  
2:15PM





Author

**A Place Called THERE**

No, and we will not be inviting his opponent. Against what law and what IRS tax status?

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**A Place Called THERE**

<https://www.irs.gov/newsroom/charities-churches-and-politics>



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Author

**A Place Called THERE**

We are not under this law.



Author

**A Place Called THERE**

On May 4, 2017, Trump signed the "Presidential Executive Order Promoting Free Speech and Religious Liberty." That commitment to executing the law, and thus protecting the free exercise and religious conscience of Americans, culminated in Section 4 of the executive order, which directed the attorney general to "issue guidance interpreting religious liberty protections in Federal law." A few months later, that guidance came before the president's cabinet. In a twenty-five-page memo, then-Attorney General Jeff Sessions outlined twenty principles of religious freedom and guidance for their implementation, followed by an appendix chock-full of supporting case law.