

April 6, 2006

The Honorable Mark W. Everson  
Commissioner  
Internal Revenue Service  
1111 Constitution Ave, NW  
Washington, DC 20224

Dear Commissioner Everson:

This letter supplements the Complaint signed by thirty-one members of the clergy on January 15, 2006 (the “Complaint”). That Complaint reported a pattern of political activity by World Harvest Church of Canal Winchester, Ohio (“WHC”), Fairfield Christian Church of Lancaster, Ohio (“FCC”) and their affiliates (collectively, the “Churches”) in clear violation of the Internal Revenue Code<sup>1</sup> and Treasury Regulations. We have noted remarks made by you on February 24, 2006 at the City Club of Cleveland, Ohio, as well as the results and guidance from the Political Activity Compliance Initiative, and believe that you should be aware of the continuing political activities of the Churches, which clearly violate standards you enunciated.

The Churches have continued to organize and host political rallies featuring one, and only one, Ohio gubernatorial candidate—J. Kenneth Blackwell (“Blackwell”). Both FCC Pastor Russell Johnson and Blackwell have admitted that Blackwell has been the only candidate invited to church-sponsored rallies because he is the only candidate who spoke out strongly in favor of an amendment to the Ohio Constitution banning same-sex marriage. As outlined below, the Churches have continued their proscribed activities and have scheduled several other political rallies to take place over the coming months. For your reference, we are attaching several recent news articles that detail the activities outlined below, as well as additional activities that appear to be incompatible with the Churches’ tax-exempt status.

Additionally, subsequent to the Complaint, which detailed 9 publicly reported events sponsored by the pastors of the Churches (the “Pastors”), Blackwell’s confidential daily schedule, obtained through a public records request, has revealed 19 additional meetings or other contact with the Pastors, including preferential access to and private benefit of flights on a

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<sup>1</sup> All section references herein are to the Internal Revenue Code of 1986, as amended (“IRC” or “Code”) or to the Treasury Regulations promulgated thereunder.

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Church-owned plane, meetings in Blackwell's office and campaign-oriented attendance at Church services.<sup>2</sup>

The following activities have either occurred or been scheduled by the Churches since the Complaint was filed:

### *Political Events*

- (1) The Ohio Restoration Project ("ORP") organized a "Pastors and Christian Leaders Dinner" that was held on Thursday March 2, 2006 and a "Rally" that was held on March 9, 2006, both featuring Blackwell as their speaker.<sup>3</sup>
- (2) Pastor Russell Johnson of the FCC and the ORP has established a goal to find 1,000 pastors to serve as "Patriot Pastors" to each sign up 300 new voters to support conservative positions on issues like same-sex marriage and abortion.<sup>4</sup> Reverend Parsley also admits that he plans to continue conducting voter education drives targeting conservative voters.<sup>5</sup>
- (3) ORP has already conducted four, and has scheduled an additional ten, meetings to enlist "Patriot Pastors" and register voters who share its values, particularly its opposition to abortion and same-sex marriage.<sup>6</sup>
- (4) Reverend Parsley announced that he will feature Blackwell in upcoming "Ohio for Jesus" radio spots later this year as part of his Reformation Ohio project ("RO").<sup>7</sup>
- (5) Reverend Parsley, in his capacity as pastor of WHC, has escorted and endorsed Blackwell at political campaign events throughout the state of Ohio.<sup>8</sup>
- (6) On January 18, 2006, Pastor Russell Johnson held a "Patriot Pastors" rally in Hartville, Ohio featuring Blackwell.<sup>9</sup> Blackwell was the only candidate

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<sup>2</sup> Appendix A

<sup>3</sup> Appendix B, at p. 1; Appendix A, at p. 1.

<sup>4</sup> Appendix B, at p. 2; Appendix C at p. 1.

<sup>5</sup> Appendix C, at p. 2.

<sup>6</sup> Appendix D, at p. 2; Appendix E, at p. 1.

<sup>7</sup> See Appendix F, p. 1. Reformation Ohio ("RO") is an Ohio nonprofit corporation registered as a church.

<sup>8</sup> Appendix A, at p. 2; Appendix F.

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for governor invited to address 450 pastors and Christian conservatives at the luncheon, which was sponsored by ORP.<sup>10</sup> Blackwell told the conservative religious leaders present not to be deterred by the Complaint, stating “You tell those 31 bullies that you aren’t about to be whupped.”<sup>11</sup> Pastor Johnson explained that Blackwell was invited because when Issue 1 (a proposal to ban same-sex marriage) was being debated, every other state leader “dodged for cover.”<sup>12</sup>

### *Admissions*

- (1) Pastor Russell Johnson of the FCC admitted that Blackwell had been featured at his sponsored events because “he was the only candidate who had spoken out strongly in favor of an amendment to the State Constitution banning same-sex marriage that passed last fall.”<sup>13</sup>
- (2) In an interview with the Columbus Dispatch, Pastor Johnson admitted that Blackwell had been invited to ORP events because of his vocal support for the group’s key issues, including opposition to abortion rights and same-sex marriage.<sup>14</sup>
- (3) Blackwell confirmed that the reason he was invited to speak at the January 18, 2006 rally was because he “was the only statewide official who campaigned for Issue 1, and [he] is a longtime supporter of the pro-life movement...They wanted to recognize that.”<sup>15</sup> Pastor Johnson confirmed that another candidate for governor, Betty Montgomery, was not invited to the meeting because she “is pro-abortion.”<sup>16</sup> Representatives for all other

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<sup>9</sup> Appendix D. In attendance at the January 18, 2006 Rally were Republican Ohio Supreme Court Justice Terrence O’Donnell; Medina Republican William Batchelder, who last fall resigned as 9<sup>th</sup> District Court of Appeals judge to attempt a return to the state legislature; former U.S. Rep. Bob McEwen, a lobbyist who is planning another run for Congress this year; state Senator Tim Grendell, a Republican candidate for attorney general, and Sandra O’Brien, a republican candidate for state treasurer. (See Appendix G, at p. 1) Those in attendance, high profile Republicans in the state of Ohio, suggest that this was clearly a political rally organized and sponsored by the Ohio Restoration Project, a 501(C)(3) organization.

<sup>10</sup> Appendix D, at p. 1.

<sup>11</sup> Appendix D, at p. 1.

<sup>12</sup> Appendix E, at p. 1.

<sup>13</sup> Appendix H, at p. 1.

<sup>14</sup> Appendix D, at p. 2.

<sup>15</sup> Appendix E, at p. 2; Appendix G, at p. 1, Appendix H, at p. 1

<sup>16</sup> Appendix D, at p. 2.

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campaigns for Governor of Ohio confirmed that their candidates have not been invited to speak.<sup>17</sup> Reverend Rod Parsley insisted that they have “invited all the candidates” to participate in these events.<sup>18</sup>

Although the Churches claim that they have invited all candidates when hosting the numerous well-documented political rallies, the other candidates have publicly stated that they have not been invited. Furthermore, the issue of whether opposing candidates are invited does not alter the proscribed activities. According to I.R.S. Publication 1828<sup>19</sup> and Fact Sheet 2006-17,<sup>20</sup> other factors such as the nature of the event to which each candidate is invited and the manner of presentation must be considered. An organization that invites two opposing candidates to speak at its events with the knowledge and expectation that one will not accept the invitation because of well-known opposing viewpoints may not be considered to have provided equal opportunity to all candidates.<sup>21</sup>

Finally, we are concerned about a spreading pattern of defiance of the Internal Revenue Code’s rules by additional Ohio clergy who have been emboldened by the activities of Pastors Parsley and Johnson,<sup>22</sup> neither of whom, according to recent press reports, have yet been subjected to IRS notification or investigation.<sup>23</sup>

As you stated in your remarks at the City Club of Cleveland, one of the objectives of the IRS for the coming years is to enhance tax enforcement, particularly within the tax-exempt sector. The preceding press accounts of subsequent political activities and plans for future activities are a direct challenge to the integrity and impartiality of tax administration.

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<sup>17</sup> Appendix D, at p. 2.

<sup>18</sup> Appendix I, at p. 2.

<sup>19</sup> IRS Publication 1828, at p. 8.

<sup>20</sup> FS 2006-17, at p. 4-6.

<sup>21</sup> Appendix H, at p. 3.

<sup>22</sup> Appendix J, at p. 1; Appendix K.

<sup>23</sup> Appendix L, at p. 3; Appendix M, at p. 1.