

Christians Sue IRS for Covert Deal Against Churches

Alliance Defending Freedom filed a federal lawsuit Thursday against the Internal Revenue Service for failing to produce records on its secret deal with an activist group to investigate churches. Federal law requires the tax agency to produce the records that ADF requested under the Freedom of Information Act in July 2014, but the IRS missed its legally required deadline months ago and has continued to stonewall the request.

Judicial Watch attorneys are representing ADF in the lawsuit over the FOIA request, which asked that the IRS produce documents related to a legal settlement in which the agency apparently adopted new protocols and procedures for church investigations. ADF is requesting the same information already provided to Freedom From Religion Foundation, which struck a deal with the IRS to end the lawsuit *Freedom From Religion Foundation v. Koskinen*.

"Americans deserve to know what the IRS is up to," said ADF Litigation Counsel Christiana Holcomb. "The agency's unwillingness to produce these records only furthers the perception that it makes secret deals with activists that it wishes to hide from the public. The IRS's delays make no sense because we only asked for the same information that it already provided to Freedom From Religion Foundation. The IRS has forced us to file this lawsuit just so we can obtain what the agency is already legally obligated to produce."

"The Obama IRS seems oblivious to the federal court's orders to provide full information," said Judicial Watch President Tom Fitton. "With the help of a compromised Justice Department, the IRS has engaged in prolonged stonewalling. The IRS thinks it can toy with a federal court, Congress and the

American people. For over two years, the administration has been hiding information on the IRS' targeting of Obama's political opponents. It is certainly in the public's interest to know what the new IRS guidelines are for investigating a basic First Amendment right."

In July 2014, a Freedom From Religion Foundation press release announced it had reached a settlement with the IRS in its lawsuit against the agency. As the release revealed, "The IRS has now resolved the signature authority issue necessary to initiate church examinations. The IRS also has adopted procedures for reviewing, evaluating and determining whether to initiate church investigations."

The FFRF press release mentioned the ADF-sponsored "Pulpit Freedom" movement as a motivation for its lawsuit, which urged the IRS to enforce what's known as the "Johnson Amendment" against churches. Currently, the Johnson Amendment authorizes the IRS to regulate sermons and requires churches to give up their constitutionally protected freedom of speech in order to retain their tax-exempt status.

"The IRS cannot condition tax-exempt status on the surrender of a constitutionally protected freedom," explained ADF Senior Legal Counsel Erik Stanley, who heads the Pulpit Freedom effort. "Churches don't have to give up their freedom of speech to remain tax-exempt any more than they have to give up their protection against illegal search and seizure. Nonetheless, behind closed doors, the IRS appears to be sharpening its procedures for monitoring sermons and performing additional audits. It should stop playing games with the American people, who can only assume by this continual and illegitimate secrecy that the agency has something to hide."

The lawsuit *Alliance Defending Freedom v. Internal Revenue Service* was filed in the U.S. District Court for the District of Columbia. Several members of Congress, at least one state

attorney general, and a number of concerned organizations have also asked the IRS to come clean on its settlement with FFRF.