



November 20, 2017

Steven M. Martin
Director
Compliance, Planning & Classification
1100 Commerce Street, MC 4910 DAL
Dallas, TX 75242

Dear Director Martin:

The Campaign Legal Center (“CLC”) writes to supplement the complaint we filed on September 21, 2017 requesting an investigation into the activities of the Foundation for Moral Law (“FML”), a Montgomery, Alabama-based organization holding tax-exempt status under Section 501(c)(3) of the Code.

As described in the September 21 complaint, FML appears to have violated its tax-exempt status by repeatedly and expressly advocating the election of U.S. Senate candidate Roy Moore, who is the former president of FML, and whose wife Kayla Moore is its current president.

FML maintains a Facebook page, <https://www.facebook.com/Foundation-for-Moral-Law-111608153140/>. The Facebook page states that it is “maintained by the staff of Foundation for Moral Law,” and links to the FML website.¹ As CLC’s original submission described, FML’s Facebook page repeatedly posted Moore campaign material and advertisements, or otherwise made posts advocating for Moore’s election, in violation of FML’s tax-exempt status. As described below, this behavior has continued since CLC filed its complaint.

On September 23, 2017, FML’s Facebook page shared a post promoting a Judge Roy Moore for U.S. Senate event with Phil Robertson, a star of the reality television program *Duck Dynasty*.² The post included an image stating that Robertson endorsed Moore’s Senate campaign and featuring the Judge Roy Moore for U.S. Senate logo.³ FML added the caption “#TrumpersForMoore” above the post and image.⁴

On November 15, 2017, FML’s Facebook page shared a post by FML President Kayla Moore linking to the Judge Ray Moore for U.S. Senate website, roymoore.org, and asking the public to submit reports of journalists investigating the candidate’s

¹ Foundation for Moral Law, *About*, Facebook, <https://www.facebook.com/pg/Foundation-for-Moral-Law-111608153140/about/> (last visited Sept. 19, 2017).

² Exhibit A.

³ *Id.*

⁴ *Id.*

background.⁵ The link takes viewers to the Judge Roy Moore for U.S. Senate website, which prominently features the Moore campaign logo in the top left corner.⁶

Section § 501(c)(3) states that public charities may 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.” 26 U.S.C. § 501(c)(3).

Treasury regulations note that “Activities which 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 or printed statements or the making of oral statements on behalf of or in opposition to such a candidate.” 26 C.F.R. § 1.501(c)(3)-1(c)(3)(iii).

Posts promoting a candidate on a web site controlled by a 501(c)(3) entity, like a Facebook page, are not treated differently from materials promoting a candidate distributed through print or broadcast. As the Service has previously explained:

A web site is a form of communication. If an organization posts something on its web site that favors or opposes a candidate for public office, the organization will be treated the same as if it distributed printed material, oral statements or broadcasts that favored or opposed a candidate.

Rev. Rul. 2007-41 (June 18, 2007); *see also* Fact Sheet 2006-17 (Feb. 2006).

As set forth above, and in CLC’s September 21 complaint, the Foundation for Moral Law appears to have violated the Section 501(c)(3) prohibition against participating or intervening in a political campaign by using its resources to support and expressly advocate on behalf of Roy Moore. The IRS should promptly investigate the Foundation and take appropriate action, including revocation of the Foundation’s Section 501(c)(3) tax-exempt status and imposition of applicable taxes.

Respectfully submitted,



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⁵ Exhibit B, *also available at* Foundation for Moral Law, *Foundation for Moral Law shared Kayla Moore’s post*, Facebook (Nov. 15, 2017), https://www.facebook.com/permalink.php?story_fbid=10155559784708141&id=111608153140.

⁶ Exhibit C, *also available at* Judge Roy Moore for U.S. Senate, *Report News Contact*, <https://www.roymoore.org/reporter/> (last visited Nov. 16, 2017).



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Attachments

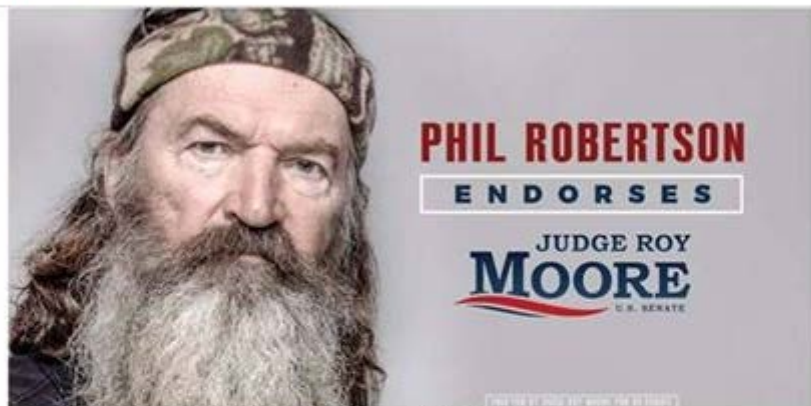
Exhibit A



Foundation for Moral Law shared Janet Brown Oglesby's post.

September 23 at 12:37am · 🌐

#Trumpersformoore



**Join Roy Moore and Phil Robertson on
Monday evening at Fairhope's
Oak Hollow Farm**

14210 S Greeno Rd, Fairhope, AL 36532

TIME IS 7PM (come early)

CLICK below for your FREE TICKETS to this event!

<https://www.eventbrite.com/e/south-alabama-rally-with-phil-robertson-tickets-37707782994>

Janet Brown Oglesby

September 22 at 3:08pm · 🌐

Y'all come

Exhibit B



Foundation for Moral Law shared Kayla Moore's post.

20 hrs · 🌐



Kayla Moore

20 hrs · 🌐

In the past month our hometown, county, and state have been invaded by the Washington Post and liberal media. We have had numerous reports of phone calls, cell phone calls, Messages, emails, even to the point of them showing up at peoples houses. Reports coming in are that they are wanting anyone who knows us or has known us in the last 40 years to tell them anything about us, it's called a witch hunt. We are filing suit. For our evidence we have a new link for you to sign off on if you have been harassed by these people.

Judge Moore Witch Hunt link below:

Report Inappropriate News Organization Contact

Report News Organization.

ROYMOORE.ORG

Exhibit C



Report News Contact

We would like to know about your experience. Please use the contact form below to get a quick response from our team.

First Name*

first name

Last Name*

last name

Email*

email address

Phone*

phone number

Preferred Contact Method*

select one



Best Time to Contact*

best time to contact

Description of Events*

description and comments

 SEND MESSAGE