



May 27, 2009

Lois G. Lerner, Director  
Exempt Organizations Division  
Internal Revenue Service  
1111 Constitution Ave., N.W.  
Washington, D.C. 20224

Dear Ms. Lerner,

It has been widely reported in the media recently that Liberty University in Lynchburg, Va., has denied official recognition to a Democratic Party club formed by a group of students. (See articles enclosed.)

I believe Liberty University may have violated federal tax law in denying recognition to this club while extending it to a Republican organization, and I hope you will investigate this matter.

The Democratic club's president, Brian Diaz, was informed via e-mail that the student organization, formed last year, would no longer receive university recognition. Mark Hine, Liberty's vice president of student affairs, said in the May 15 message that the club violates the school's principles because the Democratic Party supports legal abortion, socialism and gay rights.

The e-mail said that even though the campus group "may not support the more radical planks of the Democratic Party, the Democratic Party is still the parent organization of the club on campus." Thus, it was ineligible for recognition.

University Chancellor Jerry Falwell Jr. told the *Richmond Times-Dispatch* that approval of the club was an error.

"Last fall this group was approved by an administrator who really didn't check with anybody else, and he misread the policy," Falwell said. "Now, we have a more specific policy."

Liberty University has had a Republican club operating on campus for many years. It continues to receive university recognition. Under the university's stringent rules, there is apparently no way a Democratic club could exist.

Political clubs operating on campus often endorse and work on behalf of candidates, and officially recognized clubs are eligible for funding through student-activity fees. This decision by Liberty effectively means that only the Republican club, which works to elect Republicans, will receive funding. The university's decision offers Republican candidates a type of in-kind contribution that is not being made available to Democratic candidates.

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I find this incident very troubling, and I believe Liberty University may be in violation of the Internal Revenue Code.

As a tax-exempt institution, Liberty is barred from intervening in elections or showing preference for one political party over another. By banning a Democratic club while permitting a Republican club to exist and offering funding to the latter but not the former, university officials appear to be operating in violation of federal tax law.

I urge you to investigate this matter and ensure that the law is enforced.

Sincerely,

Barry W. Lynn  
Executive Director