

FREEDOM FROM RELIGION *foundation*

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

December 14, 2022

SENT VIA EMAIL:

eoclass@irs.gov

Internal Revenue Service
1111 Constitution Avenue, N.W.
Washington, D.C. 20224

Re: Carver Park Baptist Church Electioneering

To Whom It May Concern:

I am writing on behalf of the Freedom From Religion Foundation (FFRF) to report concerns of potential illegal political campaigning by Carver Park Baptist Church, located at 1020 Herring Ave, Waco, TX 76704. FFRF is a national nonprofit organization with more than 39,000 members across the country. Our purposes are to protect the constitutional principle of separation between state and church, and to educate the public on matters relating to nontheism.

According to a November 2022 report published by ProPublica and the Texas Tribune, Carver Park Baptist Church Senior Pastor Gaylon Foreman explicitly endorsed Marlon Jones as a candidate for Waco Independent School District school board during an official church event on April 7, 2022.

“Again, I endorse him fully and completely, and I wish that you would prayerfully consider helping support this mighty man of God, so he can help make kingdom impact on the Waco ISD.”¹

The Internal Revenue Code states that to retain their 501(c)(3) status an organization cannot “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.”² Here, Pastor Foreman in his role as the senior pastor of 501(c)(3) organization Carver Park Baptist Church breached the responsibilities that come with his church’s tax exempt status. Pastor Foreman endorsing a candidate for school board and directing his congregation to vote for him is a violation of these regulations.

Carver Park Baptist Church appears to have improperly used its status as a religious organization and 501(c)(3) entity to intervene in political campaigning. Pastor Foreman violated IRS

¹ Jessica Priest & Jeremy Schwartz, *These 20 Churches Supported Political Candidates. Experts Say they Violated Federal Law.*, ProPublica and the Texas Tribune (November 7, 2022), available at: <https://www.texastribune.org/2022/11/07/churches-list-violations-johnson-amendment/>.

² I.R.C. Sec. 501(c)(3)

regulations by endorsing Marlon Jones, displaying a clear preference for one candidate over others.

We write to respectfully request that the IRS immediately investigate Carver Park Baptist Church, and ensure that it is no longer receiving the benefits of 501(c)(3) status and that donations made to the church are no longer being treated as tax deductible. The IRS should take appropriate action to remedy any violations of 501(c)(3) regulations that occurred or which continue to occur.

Thank you for your time and attention to this matter.

Sincerely,

A handwritten signature in black ink, appearing to read "Kat D. Grant". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Kat D. Grant

Equal Justice Works Fellow (sponsored by the Wm. Collins Kohler Foundation)
Freedom From Religion Foundation