

FREEDOM FROM RELIGION *foundation*

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October 24, 2024

SENT VIA EMAIL ONLY: eoclass@irs.gov

Internal Revenue Service EO Examinations
1111 Constitution Avenue NW
Washington, D.C. 20224

Re: New Birth Missionary Baptist Church electioneering

To Whom It May Concern:

I am writing on behalf of the Freedom From Religion Foundation (FFRF) to report illegal political campaigning by New Birth Missionary Baptist Church, located at 6400 Woodrow Rd, Stonecrest, GA 30038. FFRF is a national nonprofit organization with more than 40,000 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.

It is our understanding that on October 20, 2024, New Birth Missionary Baptist Church invited Vice President Kamala Harris to speak at a worship service at the church.¹ During her visit, Pastor Jamal Bryant urged his congregants to go out and vote after “likening [Harris] to the biblical Esther who became queen of Persia and rescued her people from a murderous plot to annihilate them.”²

As reported by The Los Angeles Times,³

Pastor Jamal Bryant said the vice president was “an American hero, the voice of the future” and “our fearless leader.” He also used his sermon to welcome the idea of America electing a woman for the first time as president. “It takes a real man to support a real woman,” Bryant said.

We don’t know whether other candidates were invited to speak at the service, but it certainly appears that New Birth Missionary Baptist Church was urging its congregants to vote for Kamala Harris in the upcoming election in violation of the law.

FFRF is a registered 501(c)(3) and it takes this designation, along with the accompanying privileges and responsibilities, very seriously. We would like to see the IRS take action on this issue and enforce its rules for the benefit of all taxpayers.

¹ <https://www.christianpost.com/news/kamala-harris-receives-prayer-likened-to-biblical-esther.html>.

² *Id.*

³ <https://ffrf.us/40hXZ89>.

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.”⁴ In this instance, New Birth Missionary Baptist Church appears to have improperly used its status as a religious organization and 501(c)(3) entity to intervene in the U.S. Presidential election.

We write to respectfully request that the IRS immediately investigate New Birth Missionary Baptist Church and ensure that it no longer receives the benefits of 501(c)(3) status and that donations made to the church are no longer treated as tax deductible. The IRS should take appropriate action to remedy any violations of 501(c)(3) regulations that continue to occur.

Thank you for your time and attention to this matter.

Sincerely,

A handwritten signature in blue ink, appearing to read "Chris Line", with a long horizontal flourish extending to the right.

Christopher Line
Staff Attorney
Freedom From Religion Foundation

⁴ I.R.C. Sec. 501(c)(3)