

FREEDOM FROM RELIGION *foundation*

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November 4, 2024

SENT VIA EMAIL ONLY: eoclass@irs.gov

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

Re: New Era 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 Era Baptist Church, located at 5 Cotton Ave SW, Birmingham, AL 35211. FFRF is a national nonprofit organization with 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 Rev. Michael R. Jordan, pastor of New Era Baptist Church, has posted multiple messages on the church's marquee urging his congregants and community members against voting for Donald Trump in the presidential election. The most recent message read, "Warning African Americans: A vote for Trump will put Blacks back to picking cotton," on one side and, "Attention to all Blacks who plan to vote for Trump: You are an ignorant stupid Negro," on the other.¹

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.

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 In this instance, New Era Baptist Church appears to be improperly using its status as a religious organization and 501(c)(3) entity to intervene in the U.S. Presidential election.

¹ <https://www.al.com/news/2024/10/pastor-riles-up-alabamas-lt-governor-with-anti-trump-sign.html>.

² I.R.C. Sec. 501(c)(3).

We write to respectfully request that the IRS immediately investigate New Era 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 that reads "Chris Line". The signature is written in a cursive style with a long horizontal flourish extending to the right.

Christopher Line
Legal Counsel
Freedom From Religion Foundation