

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: Warroad Community 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 Warroad Community Church, located at 114 Virginia Ave NE, Warroad, MN 56763. 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 on October 27, 2024, Pastor Gus Booth at Warroad Community Church publicly endorsed Donald Trump, encouraged his congregants to vote for Donald Trump in the upcoming election, denigrated Democrats, and challenged the IRS to take action against him for his clear violation of the law. A local news outlet reports that he made several statements endorsing individual candidates, opposing individual candidates, or criticizing the democratic party:¹

“We have to be anti-Marxist, anti-socialist, simply anti-Democratic party, a party who has killed and still wants to kill the most innocent among us.”

“A vote for the Democrat party is a vote for evil.”

“If you are a Democrat voting Christian, that’s like sayin’ you’re a vegetarian who eats hamburgers.”

“Our governor now wants to be the Vice President of the United States? Not on my watch.”

“I vehemently oppose Kamala Harris—from the pulpit—and I endorse former President Donald Trump.”

“The Democratic party completely condones what God contends with respect to homosexuality. So, to be clear, please don’t vote for a Democrat 10 days from now.”

¹ <https://www.valleynewslive.com/2024/10/29/i-hope-irs-comes-after-me-warroad-pastor-publicly-endorses-trump/>.

Pastor Booth made statements to the outlet indicating he clearly doesn't understand that his church is a 501(c)(3) and that he must follow the rules:

“The churches in America are not taxable. It's not that they're tax-exempt, it's different. To make matters even weirder, you don't lose your first amendment right when you are tax-exempt.”

He directly challenged the IRS to take action to try to stop his illegal conduct, and implied that the IRS is afraid to take action against him to enforce the law:

“I hope the IRS comes after me. They actually did once, finally, and then all of a sudden they just sent me a letter that stopped their inquiry because I want to provoke a court battle. I believe there are two competing federal amendments. The IRS doesn't want to fight that because they know that I'm right.”

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, Warroad Community Church has improperly used its status as a religious organization and 501(c)(3) entity to intervene in the U.S. Presidential election.

Pastor Booth has made clear that Warroad Community Church has no intention of following IRS law and should have its tax-exempt status revoked. We respectfully request that the IRS ensure that the church is no longer receiving 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 all appropriate action to remedy any violations of regulations that occurred or 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, flowing style.

Christopher Line
Legal Counsel
Freedom From Religion Foundation

² I.R.C. Sec. 501(c)(3).