



May 23, 2012

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

Dear Ms. Lerner,

I am writing today with information about a church in Maiden, N.C., that I believe has violated federal law by intervening in an election.

On May 13, Pastor Charles L. Worley of Providence Road Baptist Church delivered a sermon denouncing President Barack Obama's support for same-sex marriage.

During his remarks, Worley suggested quarantining gays and lesbians and allowing them to die. These hateful and repugnant statements attracted much media attention. (See news story enclosed.) But it should not be overlooked that Worley's comments also included a partisan appeal related to the November election.

Worley referred to "our president getting up and saying that it was all right for two women to marry or two men to marry" and added, "I was disappointed bad." He then went on to say, "Someone said, 'Who ya gonna vote for?' I ain't gonna vote for a baby killer and a homosexual lover. You said, 'Did you mean to say that?' You better believe I did."

In context, it is clear that Worley is urging congregants to vote against Obama in the presidential election.

As you know, federal tax law prohibits churches and other 501(c)(3) nonprofits from intervening in elections on behalf of or in opposition to any candidate for public office. When the top official of a religious organization – the chief pastor of the church – issues an appeal to congregants from the pulpit during a worship service in the strongest possible terms to vote against a candidate, it is clearly intervention in an election.

Church leaders seem to realize that the sermon is problematic. It has been removed from the church's website, and in fact the church's entire website is (as of today) no longer online.

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The relevant portion of the sermon, however, is widely available on You Tube. I collected it today at the following sites:

<http://www.youtube.com/watch?v=d2n7vSPwhSU&feature=youtu.be>

<http://www.youtube.com/watch?v=w2839yEazcs>

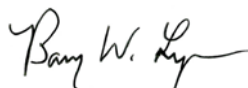
<http://www.youtube.com/watch?v=3TvvRlwevl0>

You can also find it simply by searching YouTube for “Charles Worley.”

I believe Pastor Worley’s comments represent a clear violation of federal law. I urge you to investigate this matter.

Providence Road Baptist Church’s address is 3283 Providence Mill Road, Maiden, NC 28650. Telephone: (828) 428-2518.

Sincerely,

A handwritten signature in cursive script that reads "Barry W. Lynn".

Barry W. Lynn  
Executive Director