



August 23, 2012

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

Dear Ms. Lerner,

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I believe the Missouri Baptist Convention (MBC), a tax-exempt religious organization, may have violated federal tax law by intervening in two campaigns for public office.

In a May 2012 edition of *The Pathway*, the official publication of the Missouri Baptist Convention, MBC Director of Public Policy Don Hinkle endorsed two candidates for public office in the August Republican primary – U.S. Senate candidate Todd Akin and state attorney general candidate Ed Martin.

In a column headlined “Allegiance to God, not a political party,” Hinkle wrote, “We want government leaders who are righteous and who will pass righteous laws that serve the common good and bring glory to Jehovah God who established government and is Sovereign. This is why I personally support candidates like U.S. Rep. Todd Akin, a Republican who wants to challenge Democrat Claire McCaskill for her U.S. Senate seat, and Republican Ed Martin, the St. Louis attorney who is running for state attorney general. I support them because they view many of the critical issues the same way I do and in a way that is consistent with God’s Word.” (See enclosure.)

Hinkle, who serves as editor of the publication, characterized his endorsement as “personal,” but as you know, federal tax law does not permit the employees of tax-exempt organizations to use official publications to intervene in elections.

In IRS Rev. Rul. 2007-41, an example is given that mirrors the situation in Missouri. When the president of a 501(c)(3) organization offers a “personal” endorsement of a candidate in the president’s column in the organizational newsletter, the IRS concludes, “Because the endorsement appeared in an official publication of [the 501(c)(3) nonprofit], it constitutes campaign intervention by [the 501(c)(3) nonprofit].”

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Hinkle's column is not the only evidence of campaign intervention by the Missouri Baptist Convention.

In a July 2012 edition of *The Pathway*, an article headlined "More than 100 Missouri Baptist pastors, leaders endorse Akin (plus full list)" reported that a large number of Missouri Baptist Convention leaders and pastors had endorsed Akin.

Naming each of the endorsers, the article reports that church leaders support Akin for his "long-standing commitment to our God-given rights to life, liberty and the pursuit of happiness and his proven record of defending life, traditional marriage, religious liberty, the Second Amendment, free enterprise, limited government, fiscal responsibility and a strong national defense."

The article noted that the Akin endorsement document included this appeal: "It is for such reasons as these that we the undersigned encourage our fellow Missourians to support Congressman Todd Akin as our next United States Senator." (See enclosure.)

This endorsement of Akin by current and former Convention officials and pastors (including editor Hinkle) appeared in the organization's official publication just weeks before the Aug. 7 primary election. So far as I am able to determine, no similar articles were published listing Missouri Baptist Convention leaders or pastors who endorsed Akin's opponents in the Republican senatorial primary.

Akin's close political relationship with the Missouri Baptist Convention was the focus of an Aug. 22 article in *Ethics Daily*, an online news outlet. (See enclosure: "Missouri Baptist Leaders Back Embattled Senate Candidate.")

The Missouri Baptist Convention is a tax-exempt organization under Section 501(c)(3) of the Tax Code. I believe use of its official publication to intervene in an election on behalf of candidates may be a violation of federal tax law, and I request that you investigate this matter.

The address of the Missouri Baptist Convention is: 400 E. High Street, Jefferson City, Mo 65101; Telephone: (573)636-0400.

Sincerely,

Barry W. Lynn  
Executive Director

(Enclosures)