



Sept. 19, 2012

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

Dear Ms. Lerner,

I write to ask you to investigate a tax-exempt ministry that appears to have violated federal tax law.

The enclosed publication was produced by Ridgway Christian Center, a project of Praise Him Ministries. Please note the cover of the publication. It is dated Fall 2012 and contains a photo of a series of American flags. The headline reads, "Honor God! Love your country! VOTE REPUBLICAN!"

Inside the publication, Victoria Hearst, founder and president of the ministry, writes a long article challenging the right of the Internal Revenue Service to prohibit tax-exempt organizations from endorsing or opposing candidates for public office. The article relies heavily on material produced by the Alliance Defending Freedom (formerly the Alliance Defense Fund), an Arizona-based organization that every year sponsors an event called "Pulpit Freedom Sunday," during which pastors are urged to openly violate the law by endorsing or opposing candidates from the pulpit. (The article also appears on the website of Praise Him Ministries and may be viewed here: [praisehimministries.org/Fall\\_2012\\_Desk\\_of\\_okay.pdf](http://praisehimministries.org/Fall_2012_Desk_of_okay.pdf).)

The ministry's endorsement of the Republican Party and its clarion call to "VOTE REPUBLICAN," is, I believe, a clear violation of section 501(c)(3) of the Internal Revenue Code. The IRS publication "Election Year Activities and the Prohibition on Political Campaign Intervention for Section 501(c)(3) Organizations" (FS-2006-17, February 2006), states, "Political campaign intervention includes any and all activities that favor or oppose one or more candidates for public office."

In this case, Ridgway Christian Center/Praise Him Ministries has endorsed not just one candidate by an entire slate with its command to vote for the Republican Party. Furthermore, the column inside this publication by Hearst indicates that she is well aware of what the law requires but has decided not to follow it.

I believe this type of brazen disregard for the law cannot be allowed to go unchallenged. I urge you to investigate this matter and fully apply the law.

The address of Ridgway Christian Center/Praise Him Ministries is: 120 Redcliff

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Thank you for your time and attention to this matter.

Sincerely,

A handwritten signature in black ink, appearing to read "Barry W. Lynn". The signature is written in a cursive style with a long, sweeping tail on the final letter.

Barry W. Lynn  
Executive Director