



Sept. 7, 2012

Lois G. Lerner, Director
Exempt Organizations Division
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Dear Ms. Lerner,

I believe the Church of Saint Catherine of Siena in New York City may have violated federal tax law by intervening in the presidential campaign. I'm writing today to urge you to investigate this matter.

A church bulletin dated Sept. 2, 2012, contains a column authored by the Rev. John Farren titled "From Father Farren, O.P." The column, which appears on page three of the bulletin, reprints a letter that was issued by several former U.S. ambassadors to the Vatican calling on Catholics to vote for Mitt Romney for president.

The letter that Farren reproduces in whole contains a lengthy attack on the Obama administration and concludes, "We urge our fellow Catholics, and indeed all people of good will, to join with us in this full-hearted effort to elect Governor Mitt Romney as the next President of the United States."

I have enclosed a copy of the entire bulletin. The letter reproduced within it contains a clear, unambiguous endorsement of Romney. A tax-exempt organization may not reproduce a letter like this, which is obviously designed to intervene in the presidential election.

Farren's claim that the letter deals with issue of religious freedom is no defense. The central thrust of the letter is to endorse Romney.

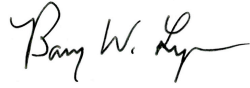
Nor is the fact that the letter was produced by others a defense. The IRS publication "Election Year Activities and the Prohibition on Political Campaign Intervention for Section 501(c)(3) Organizations" (FS-2006-17, February 2006) is clear on this matter. It states, "Distributing statements prepared by others that favor or oppose any candidate for public office will also violate the prohibition."

I believe use of the church bulletin in this manner by the Church of Saint Catherine of Siena may amount to a violation of federal law. I urge you to promptly investigate this incident.

The Church of Saint Catherine of Siena's address is: 411 E. 68th Street, New York,

NY 10065-6305. Telephone: (212) 988-8300.

Sincerely,

A handwritten signature in black ink, reading "Barry W. Lynn". The signature is written in a cursive style with a long horizontal flourish extending to the right.

Barry W. Lynn
Executive Director