



Department of the Treasury
Internal Revenue Service
Tax Exempt and Government Entities
1111 Constitution Avenue, NW
TE/GE, SE;T, NCA-660
Washington, DC 20224

New Way Christian Fellowship Inc.
c/o Richard Summerlin
293 Old Moody Blvd.
Palm Coast, FL 32164

Date: 6/14/2024

Taxpayer ID number:
11-3781215

Form:
990 Return

Tax periods ended:
202212

Person to contact:
Name: Kristopher A Raper
ID number: 1002841529
Telephone: 214-413-5249
Fax: 855-780-9036

Manager's contact information:
Name: Mary Lee Morris
ID number: 1000120353
Telephone: 816-966-2371

Response due date:
7/5/2024

Certified Mail - Return Receipt Requested [Certified Mail Label]

Dear New Way Christian Fellowship Inc.:

Why we're sending you this letter

We have some questions about your tax-exempt status as a church under Internal Revenue Code (IRC) Section 501(a) and/or your liability for tax.

Our concerns are based on information we are in possession of indicating that you may have conducted political campaign intervention activities which are prohibited under IRC Section 501(c)(3).

We can conduct inquiries and examinations to determine the accuracy of any tax return, create a return when a taxpayer doesn't file one, and determine the tax liability of any person or organization (IRC Section 7602). However, IRC Section 7611 imposes restrictions on us when conducting tax inquiries and examinations of churches and conventions or associations of churches. IRC Section 7611 protects the rights of churches and provides a framework for us to resolve questions about their tax liability and tax-exempt status and to enforce the internal revenue laws.

As Commissioner, Tax Exempt and Government Entities, I have a reasonable belief that you may not be tax-exempt as a church under IRC Section 501(a) or that you may be liable for tax. I'm approving this church tax inquiry as described in IRC Section 7611(a).

What you need to do

Respond to the enclosed Church Tax Inquiry Questions by the response due date shown above. Answer each question completely. If your responses resolve our concerns, we'll close our inquiry.

- Upload your response using secure messaging: IRS secure messaging provides a safe means for exchanging information with IRS online. Secure messaging information is available at [IRS.gov/TEGEconnect](https://www.irs.gov/TEGEconnect). Enclosed is Publication 5295, Secure Messaging for Tax Exempt and Government Entities, which provides additional information about secure messaging. Scan the QR code below for information.
- Fax your response to the fax number at the top of this letter using either a fax machine or an online fax service. Protect yourself when sending digital data by understanding the fax service's privacy and security policies.



Send your response using one of the following methods:

- Mail your response to:

Attention: Kristopher A Raper, Internal Revenue Agent
Internal Revenue Service
Mail Stop MC 4957 DAL
1100 Commerce Street
Dallas, TX 75242

What will happen if you don't respond or send an incomplete response

If we don't hear from you by the response due date shown above or if we receive an incomplete response, we may issue Letter 5309, Notice of Church Examination, and begin examining your records or religious activities.

Taxpayer rights and sources for assistance

The enclosed Publication 5328, Statement of Administrative and Constitutional Rights, explains your administrative and constitutional rights during a tax inquiry and examination. You're entitled to a conference with us to discuss our concerns before we begin an examination. If we send you a Notice of Church Examination, we'll offer you the opportunity for a conference.

The Internal Revenue Code (IRC) gives taxpayers specific rights. The Taxpayer Bill of Rights groups these into 10 fundamental rights. See IRC Section 7803(a)(3). IRS employees are responsible for being familiar with and following these rights. For additional information about your taxpayer rights, please see the enclosed Publication 1, Your Rights as a Taxpayer, and Notice 609, Privacy Act Notice, or visit [IRS.gov/taxpayer-bill-of-rights](https://www.irs.gov/taxpayer-bill-of-rights).

The Taxpayer Advocate Service (TAS) is an independent organization within the IRS that helps taxpayers and protects taxpayers' rights. TAS can offer you help if your tax problem is causing a financial difficulty, you've tried but been unable to resolve your issue with the IRS, or you believe an IRS system, process, or procedure isn't working as it should. If you qualify for TAS assistance, which is always free, TAS will do everything possible to help you. To learn more, visit taxpayeradvocate.irs.gov or call 877-777-4778.

Tax professionals who are independent from the IRS may be able to help you.

State bar associations, state or local societies of accountants or enrolled agents, or other nonprofit tax professional organizations may also be able to provide referrals.

If you submitted a Form 2848, Power of Attorney and Declaration of Representative, or Form 8821, Tax Information Authorization, and asked us to send your authorized representative or appointee copies of written communications, we'll send a copy of this letter to them.

For more information, see the enclosed Publication 1, Your Rights as a Taxpayer and Notice 609, Privacy Act Notice.

If you have questions, you can call the person shown above.

Sincerely,
Edward T.
Killen

Edward T. Killen
Commissioner, Tax Exempt and Government Entities

Digitally signed by
Edward T. Killen
Date: 2024.05.09
17:49:29 -04'00'

Enclosures:
Church Tax Inquiry Questions
Publication 5328
Publication 5295
Publication 1
Notice 609
Revenue Ruling 2007-41

New Way Christian Fellowship Inc.

Questions

We have a reasonable belief that you may have participated in political campaign intervention activities which are prohibited under Internal Revenue Code (IRC) Section 501(c)(3). Our concerns are based on information we possess indicating that New Way Christian Fellowship Inc. may have provided support to one or more candidates in a political campaign. Specifically, that you allowed Jill Woolbright, a candidate in a local school board election, to address your congregation during a Church service.

We have attached a copy of Revenue Ruling 2007-41 to this questionnaire for your convenience. The Revenue Ruling outlines the prohibition against political campaign intervention for organizations which are exempt from taxation under IRC Section 501(c)(3).

Please answer the following questions:

1. Does the video located at https://www.youtube.com/watch?v=E9F_vPlvvDo accurately depict Jill Woolbright speaking at an official church function of New Way Christian Fellowship Inc. in 2022?
 - a. If yes, how many people were in attendance and in what capacity were they there (e.g., church congregant)?
 - b. Also, the referenced video appears to have been published on YouTube.com by a local news organization. In 2022, did you publish or stream your own recording of Jill Woolbright's speech?
 - c. What was the purpose of allowing Jill Woolbright to speak at an official church function of New Way Christian Fellowship Inc.?

2. The video referenced in question 1.a. appears to depict Jill Woolbright giving a speech discussing her candidacy for the Flagler County School Board in 2022 at an official church function of New Way Christian Fellowship Inc. The video appears to further depict New Way Christian Fellowship Inc.'s pastor, Richard Summerlin, endorsing Jill Woolbright's candidacy for the Flagler County School Board at an official church function. Organizations exempt under 501(c)(3) are prohibited from engaging in political campaign intervention.
 - a. If you believe what is depicted in the video does not constitute prohibited political campaign intervention, please explain why.

3. In 2022, if you permitted a candidate for any public office to speak at any event you organized or otherwise sponsored, did you provide an equal opportunity to all candidates to speak at the event?
 - a. Allowing one candidate for office to speak at an event, without providing all candidates with the same opportunity, may result in violation of the prohibition against political campaign intervention outlined in IRC Section 501(c)(3). If you did not provide an equal opportunity to all candidates, please explain why you believe you have not engaged in prohibited political campaign intervention.
4. In 2022, were you aware that by violating the prohibition on political activities outlined in IRC Section 501(c)(3) (without making a correction), that your tax-exempt status could be revoked or that you could be subject to excise taxes?
5. Have you participated in any political campaign intervention activities in 2022 that you have not mentioned in response to the above questions?
6. In 2022, did you have any measures in place designed to prevent your organization from violating the prohibition on political campaign intervention under IRC Section 501(c)(3)?
 - a. If yes, please explain.