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By electronic mail (IRS.Commissioner@IRS.gov and eoclass@irs.gov) and
First Class mail

September 22, 2022

Re: Complaint Against (1) Center for Tech & Civic Life, EIN 47-2148694, (2) National Vote at Home Institute, EIN 82-5515680 and (3) Center for Election Innovation & Research, EIN 81-3815137 for Revocation of Tax-Exempt Status as 501(c)(3) Organizations Due to Unlawful Electioneering Activity

Dear Commissioner Rettig:

The Center for Renewing America (“CRA”), a recognized tax-exempt 501(c)(3) charitable and educational organization, hereby respectfully requests that the Internal Revenue Service (“IRS” or “Service”) immediately investigate three entities (the Center for Tech and Civic Life (“CTCL”), the National Vote at Home Institute (“NVAHI”), and the Center for Election Innovation and Research (“CEIR”)) for unlawful political activity and the receipt and use of improper personal income tax deductions for donations to one or more of those entities.¹ These entities’ charitable tax status should be immediately revoked for making expenditures for partisan campaign intervention, in direct and deliberate violation of the Internal Revenue Code (“Code”).

¹ CRA submits this letter in lieu of Forms 13909 and 3949-A.

Specifically, the Internal Revenue Service (“Service” or “IRS”) should investigate whether CTCL, NVAHI, and CEIR (during the fiscal year overlapping with preparations for and conducting the 2020 election, whether that be the 2020 fiscal or other fiscal years) engaged in partisan electioneering activity. Based on the evidence set out in this letter, and we believe, other evidence that the IRS could develop based on its own investigation, these entities intervened in the 2020 presidential election process to influence a political campaign in violation of the Code. (Additionally, the IRS should determine that CTCL, NVAHI, and CEIR are not operating exclusively for an exempt purpose and, accordingly, that the IRS has the obligation to revoke each of these organization’s tax-exempt statuses.) CRA further requests that the IRS investigate whether these three entities failed to properly disclose the organization’s political activities.

The operation of these three groups also relates to individual tax deductions likely claimed by Mark Zuckerberg and his wife Priscilla Chan. CRA has filed a related complaint against those individuals that should be deemed incorporated by reference herein (and *vice versa*).

I. Factual Background

CTCL, NVAHI, and CEIR are all active 501(c)(3) organizations. As such, each is prohibited by the Code from making *any* expenditures for partisan campaign intervention (“political activities”). *See, e.g., IRS, The Restriction of Political Campaign Intervention by Section 501(c)(3) Tax-Exempt Organizations, available at <https://tinyurl.com/msrwnrxk>* (last visited Sept. 22, 2022) (“Under the Internal Revenue Code, all section 501(c)(3) organizations are *absolutely prohibited* from directly or indirectly participating in, or *intervening in*, any political campaign on behalf of (or in opposition to) any candidate for elective public office.”) (emphasis added).

CTCL (EIN 47-2148694) was formed in 2012. It is an “Illinois-based ... election reform advocacy group ... push[ing] for left-of-center voting policies and election administration. It has a wide reach into local elections offices across the nation and is funded by many left-of-center funding organizations such as the Skoll Foundation, the Democracy Fund, the John S. and James L. Knight Foundation, and the Rockefeller Brothers Fund.” Influence Watch, Entry for Center for Tech and Civic Life (CTCL), *available at <https://www.influencewatch.org/non-profit/center-for-tech-and-civic-life/>* (last visited Sept. 22, 2022).² During 2019, CTCL reported to the IRS that it had received

² Citing Democracy Fund, “The Center for Technology and Civic Life”, Accessed May 11, 2020. <https://www.democracyfund.org/portfolio/entry/the-center-for-technology-and-civic-life>; Suzana Grego, “Skoll Foundation Announces 2020 Awards for Social Entrepreneurship,” Skoll Foundation, April 15,

\$2,842,705 in grants and receipts. But in 2020, the presidential election year, CTCL received a whopping \$354,577,107 in contributions. Clearly, such a dramatic increase in funding in *one* year demonstrates an anomaly that raises alarm bells that the IRS should investigate. See CTCL Form 990 for 2020, available at [2021-472158694-202240249349300769-9A.pdf \(guidestar.org\)](https://www.guidestar.org/forms/2021-472158694-202240249349300769-9A.pdf) (last visited Sept. 22, 2022). Furthermore, notwithstanding the requirement that 501(c)(3) organizations are required to disclose the *amounts* of each contribution over \$5,000 on Schedule C of their Form 990 return, CTCL has only one contributor entry described as ‘restricted’ with no further information. See *id.* The Silicon Valley Community Foundation identifies CTCL and CEIR on its 2020 Form 990 as ‘supplemental grant recipients’ but without disclosing the amount of the grants to either.

“The National Vote at Home Institute [NVAHI, EIN 82-5515680] is the 501(c)(3) educational arm of Vote At Home; the National Vote At Home Coalition i[s] the lobbying arm. The National Vote at Home Institute works to promote the [purported] benefits of a vote-from-home system and the National Vote at Home Coalition works to lobby on behalf of a mail-balloting system through the regulatory and legislative processes.” Influence Watch, Entry for National Vote at Home Institute, available at <https://www.influencewatch.org/non-profit/national-vote-at-home-institute/> (last visited Sept. 22, 2022) (citing Internal Revenue Service, Form 990, National Vote At Home Institute. 2018. [https://pdf.guidestar.org/PDF Images/2018/825/515/2018-825515680-10f6dc6b-9.pdf](https://pdf.guidestar.org/PDF/Images/2018/825/515/2018-825515680-10f6dc6b-9.pdf)) (last visited Sept. 22, 2022). The Silicon Valley Community Foundation lists the NVAHI as the recipient of a \$1,000,000 grant during 2020. See Silicon Valley Community Foundation, Form 990, available at [Silicon-Valley-Community-Foundation-2020-Form-990.pdf \(influencewatch.org\)](https://www.influencewatch.org/Silicon-Valley-Community-Foundation-2020-Form-990.pdf) last visited Sept. 22, 2022).

CEIR is a 501(c)(3) organization with EIN 81-3815137 operating as “an electoral policy advocacy group which provides grants and conducts research to increase voting security and increase voter turnout. The organization was created in the wake of the 2016 election in response to [alleged] foreign interference and alleged low voter turnout; in 2020, it [ostensibly] took specific action to counter the effects of the COVID-19 pandemic on the general elections.” Influence Watch, Entry for Center for Election Innovation and Research, available at <https://www.influencewatch.org/Center-for-Election-Innovation-and-Research/> (last visited Sept. 22, 2022).
2020, Accessed May 19, 2020. <https://skoll.org/2020/04/15/skoll-foundation-announces-2020-awards-for-social-entrepreneurship-clone/>; and data compiled by www.FoundationSearch.com subscription service, a project of Metasoft Systems, Inc., from forms filed with the Internal Revenue Service, Queries conducted May 19, 2020).

<https://www.influencewatch.org/non-profit/center-for-election-innovation-research/> (last visited Sept. 22, 2022). CEIR's Executive Director is David Becker. Becker is famous, while a lawyer in the Voting Rights Section of the U.S. Justice Department's Civil Rights Division, for offering to help the City of Boston defend against charges filed by his superiors at the Justice Department, a blatant conflict of interest constituting an attempt by an agent of the federal government to undermine the federal government's own law-enforcement activities. See W.J. Kennedy, *Mark Zuckerberg Beneficiaries Promoting Fair Elections Not Exactly Non-Partisan as Advertised*, LEGAL NEWSLINE (Sept. 30, 2020), available at <https://legalnewsline.com/stories/555822683-mark-zuckerberg-beneficiaries-promoting-fair-elections-not-exactly-non-partisan-as-advertised> (last visited Sept. 22, 2022). The last year for which CEIR has filed its Form 990 is 2019, which reflects total income of \$1,028,429 for the year preceding the presidential election. A question arises as to why CEIR has not yet filed a Form 990 for 2020, as it is now well past the due date for filing for the 2020 fiscal year. For each of the preceding years, the Forms 990 were filed in May, April and February — but as of the date of this Complaint to the best of our research, CEIR has not filed a Form 990 for 2020. See Center for Election Innovation and Research, Form 990, available at <https://tinyurl.com/y7e47rnn> (last visited Sept. 22, 2022).

Historically, and as a general matter, all three of these organizations were founded by leftist activists and have operated in a very partisan manner since their respective inceptions, as can quickly be demonstrated in summary form below.

CTCL's Democrat Party Affiliations

Begin with CTCL. All three founders of CTCL, Tiana Epps-Johnson, Donny Bridges, and Whitney May worked together at the New Organizing Institute before they dissolved that organization in 2015. See Influence Watch, CTCL Entry. "NOI, described by a Washington Post reporter as 'the Democratic Party's Hogwarts for digital wizardry,' was a major training center for left-of-center digital activists over the decade of its existence." *Id.* (quoting Brian Fung, *Inside the Democratic Party's Hogwarts for Digital Wizardry*, Washington Post (Apr. 24, 2019), available at <https://www.washingtonpost.com/news/the-switch/wp/2014/07/08/inside-the-democratic-partys-hogwarts-for-digital-wizardry/> (last visited Sept. 22, 2022). Additionally, several "members of CTCL's board of directors have strong ties to Democratic political operations, notably Tammy Patrick, a senior advisor to the elections program at Pierre Omidyar's Democracy Fund, and Cristina Sinclair, who was previously employed by [the New Organizing Institute] as well as by the progressive data service Catalist." Influence Watch, CTCL Entry (citing "Board of Directors") Center for Tech and Civic

Life, available at <https://www.techandciviclelife.org/board-of-directors/> (last visited Sept. 22, 2022).

NVAHI's Democrat Party Affiliations

As noted above, NVAHI is affiliated with Vote at Home. And “[i]n its 2019 annual report, Vote at Home outlined its 2020 plans which included “flooding the zone” in several key States to expand the use and acceptance of vote-from-home policies. While NVAHI claims that vote-by-mail policies are non-partisan, Vote at Home is a partner of a number of progressive and left-of-center organizations, including Democracy Fund, Common Cause, Nonprofit VOTE, and Rock the Vote. It is also a partner of Unite America.”³ Influence Watch, NVAHI Entry. Additionally, “[t]he group is part of Field Team 6, a coalition of lobbying and state election advocacy organizations working towards registering more Democrat voters within key swing states and counties before the 2022 Midterm Elections.” *Id.* (citing “Mission.” FieldTeam6, available at <https://www.fieldteam6.org/mission>” (last visited Sept. 22, 2022)). Amber McReynolds, a Democrat election activist and CEO of NVAHI was appointed by President Joe Biden to the United States Postal Commission in 2021. See Molly Redden, *Biden Appointee To Postal Service Board Targets ‘Greatest Risk In Security’ For Elections: Amber McReynolds fought Trump’s lies about the mail; now she’s helping run the USPS*, HUFFPOST (May 27, 2021), available at [Biden Appointee To Postal Service Board Targets ‘Greatest Risk In Security’ For Elections | HuffPost Latest News](https://www.huffpost.com/entry/biden-appointee-to-postal-service-board-targets-greatest-risk-in-security-for-elections-amber-mcreynolds-fought-trumps-lies-about-the-mail-now-she-s-helping-run-the-usps) (last visited Sept. 22, 2022).

CEIR's Democrat Party Affiliations

CEIR's David Becker was “senior staff attorney at the People for the American Way (PFAW) in 2006 before becoming the director of PFAW's Democracy Campaign in

³ Citing “2019 Annual Report.” Vote At Home. Accessed March 15, 2020, available at <https://www.voteathome.org/wp-content/uploads/2020/01/VAH-Annual-report-2019-v-1.0.pdf> (as of Sept. 22, 2022, this link has been scrubbed from the web (including the Way Back Machine) during our drafting and research process but the IRS would have the power to compel Vote at Home to send the Service a copy); “Winter 2019/Winter 2020.” Vote At Home. Accessed March 15, 2020. <https://www.voteathome.org/wp-content/uploads/2019/08/VAH-intro-flyer.pdf> (ditto our note on the prior web citation); “About Us.” Vote At Home. Accessed March 15, 2020. <https://www.voteathome.org/about/> (last visited Sept. 22, 2022); “Vote By Mail.” Unite America. Accessed March 15, 2020. <https://www.uniteamerica.org/strategy/vote-by-mail> (ditto our notes on the first two web citations in this footnote as to the IRS's ability to compel Unite America to provide the Service with a copy of the relevant document).

2007. PFAW is a left-of-center activist group that promotes a policy agenda featuring public funding of abortion providers, amnesty, and government funded healthcare, seeks to expand liberal control of the judiciary, and helps to elect liberal political candidates.” Influence Watch, CEIR Entry. Becker, however, has sought to hide both of these past affiliations by not listing them in his CEIR biography or on his LinkedIn profile.⁴

More Specific Evidence of a Unified Scheme Designed to Impact the 2020 Election

Of course, general affiliations would not be enough, standing alone, to show that CTCL, NVAHI, and CEIR were engaged in partisan activity in the 2020 election as it relates to the relevant tax returns those organizations filed with the IRS. However, there is significant evidence tying each of these organizations to a unified scheme to manipulate the 2020 election in favor of Democrats and particularly against then-incumbent President Trump. This scheme worked by injecting hundreds of millions of dollars sourced to Zuckerberg and Chan into these three 501(c)(3) entities. Overall, the scheme was a thinly veiled partisan Democrat get-out-the-vote effort. The scheme was merely masquerading as an altruistic pool of new funding to assist strapped state and local election officials to run an election during the COVID pandemic. The scheme has even acquired the name “Zuckerbucks” or “Zuckbucks” in the press and among political commentators. *See* Influence Watch, CTCL Entry.

More specifically, “[i]n the months leading up to the November 2020 election, Mark Zuckerberg and his wife Priscilla Chan reportedly donated a total of \$350 million to CTCL through the Silicon Valley Community Foundation (SVCF), although the actual

⁴ Citing “David Becker.” LinkedIn. Accessed September 12, 2020. <https://www.linkedin.com/in/davidjbecker/>. “David Becker.” Accessed September 29, 2020. <https://www.c-span.org/person/?davidbecker02>. Archive: Screen Capture – CSPAN – David Becker; “Senate to Investigate ‘Voter Fraud’ Fraud in Missouri.” People For the American Way. Accessed September 29, 2020. <https://www.pfaw.org/press-releases/senate-to-investigate-voter-fraud-fraud-in-missouri/>. Archive: Screen Capture – People For the American Way – David Becker; “Crawford v. Marion County.” The Federalist Society. Accessed September 29, 2020. <https://fedsoc.org/commentary/publications/crawford-v-marion-county>. Archive: Screen Capture – Federalist Society – David Becker debate; Becker, David J. “David J. Becker.” The Federalist Society. Accessed September 29, 2020. <https://fedsoc.org/contributors/david-becker-1>. Archive: Screen Capture – Federalist Society – David Becker bio; Vogel, Kenneth P. “Short of Money to Run Elections, Local Authorities Turn to Private Funds,” September 25, 2020. <https://www.nytimes.com/2020/09/25/us/politics/elections-private-grants-zuckerberg.html>. Archive: Screen Capture – New York Times – Short of Money to Run Elections, Local Authorities Turn to Private Funds.

figure reported in SVCF's IRS disclosures was roughly \$328 million. The couple also donated \$69.5 million to a related organization, the Center for Election Innovation and Research (CEIR), which channeled the funds to secretaries of state as COVID-19 "relief grants." Both donations were paid out to CTCL and CEIR from the Chan Zuckerberg Initiative, the couple's donor-advised fund (DAF) account at the Silicon Valley Community Foundation." *Id.* (citing Return of Organization Exempt from Income Tax (Form 990). Silicon Valley Community Foundation. 2020. Schedule I).

Only sparse donor data is available as to NVAHI, but it suspiciously saw its donations during the 2020 election period multiplied by more than 7 times (from \$1.098 million to \$8.000 million). See NVAHI 990 Filing, <https://projects.propublica.org/nonprofits/organizations/825515680/202113159349300011/full> (last visited Sept. 22, 2022). The IRS should investigate whether any of that significant multiple in increased NVAHI funding also sources to the Zuckerbucks program, but on information and belief, Complainants herein allege that NVAHI and CTCL are closely allied collaborators and likely share one or more common donors. In her groundbreaking book, *Rigged*, for instance, author Mollie Hemingway laid out the interconnection between NVAHI's efforts and the overall Zuckerbucks program:

Dozens of these groups [partnering with NVAHI in particular] were involved in the effort to "secure" the election for Democrats by pushing mail-in balloting. And the plan worked. Nearly half of voters [in the 2020 election] voted by mail, and another quarter voted early. It was, [Molly] Ball [of *Time*] wrote, "practically a revolution in how people vote." The money for the effort was funneled by billionaires through dark money groups. One billionaire in particular took a prominent and public role in the effort. And it was his money that enabled these far-left groups to embed within the voting system itself. That billionaire was Facebook founder Mark Zuckerberg.

Mollie Hemingway, *RIGGED* at 211 (2021) (quoting Molly Ball, *The Secret History of the Shadow Campaign That Saved the 2020 Election*, *TIME* (Feb. 4, 2021)). See also Influence Watch, CTCL Entry ("On January 6, 2020, CTCL collaborated with the Center for Civic Design and the National Vote at Home Institute on three webinars about voting by mail.").

Even the *New York Times* recognized that the Zuckerbucks program, through its vast injections of cash into previously sleepy non-profit organizations, was highly suspicious: "The prospect of election administrators tapping large pools of private

money has raised new legal and political questions. That is partly because it is unusual for elections to be subsidized by nongovernment funding at this level, but also because most of the cash is coming from nonprofit groups that have liberal ties” Kenneth P. Vogel, *Short of Money to Run Elections, Local Authorities Turn to Private Funds*, NEW YORK TIMES (Sept. 25, 2020), available at <https://www.nytimes.com/2020/09/25/us/politics/elections-private-grants-zuckerberg.html> (last visited Sept. 22, 2022).

Money creates allegiances. And vast sums of money create significant allegiances, while moving significant numbers of votes into the column of a particular political party’s candidates. However, doing so is clearly a forbidden partisan purpose that negates the continued use of 501(c)(3) status by the intermediate entities that the Zuckerbucks programs used to radically alter the outcomes of the 2020 election.

It is more than a rhetorical question to ask — what did Mark Zuckerberg and Priscilla Chan think they were buying by spending not too far shy of *half a billion dollars*? Indeed, the Associated Press queried exactly that: “The cash comes with a new set of questions about donor transparency, motivations and the influence of groups and figures that are not democratically accountable.” Nicholas Riccardi, “*Not Plan A*: Charities Are Stepping up to Pay for Elections.” ASSOCIATED PRESS (Sept. 16, 2020), <https://apnews.com/article/technology-elections-denver-mark-zuckerberg-election-2020-92257bbc1fef9ed0e18861e5b5913f6> (last visited Sept. 22, 2022).

Public funding of elections comes with its own checks and balances because the electorate decides, through its representatives, how much to spend on elections and where to spend any duly appropriated monies and, more importantly, making expenditures that treat all voters and groups of voters in the same manner — rather than targeting specific groups of voters for purposes of tipping the scales for or against particular candidates or political parties. Inserting private monies into that ordinary process of raising revenues and determining budget priorities *eliminates* those democratic checks and balances and places into the hands of private billionaires decisions about how elections will be conducted and where the focus will be and how the monies will be distributed. This utterly destroys the rule of law and political neutrality in the administration of the election, turning the election offices into partisan political campaigns. In this instance, Zuckerberg and Chan caused CTCL to focus its money on areas — specially targeted urban areas in key battleground States that were the very places where Democrats depend on votes to get elected — effectively using technology and their infiltration of public election offices to beat the bushes to scare up greater numbers of Democratic votes. *See id.*

As the *New York Post* emphasized in its own Zuckerbucks exposé:

Funding and managing elections has always been a government function, not a private one, and for good reason. Private organizations are not subject to the rules for public employees and institutions — they are not required to hold public hearings, cannot be monitored via open-records requests and other mechanisms of administrative and financial transparency, are not subject to the normal checks and balances of the governmental process and are not accountable to voters if the public disapproves of their actions.

William Doyle, *Mark Zuckerberg Spent \$419M on Nonprofits Ahead of 2020 Election—and Got Out the Dem Vote*, NEW YORK POST (Oct. 13, 2021), available at <https://nypost.com/2021/10/13/mark-zuckerberg-spent-419m-on-nonprofits-ahead-of-2020-election-and-got-out-the-dem-vote/> (last visited Sept. 22, 2022)

Influence Watch expressed its similar concerns this way:

In January 2022, *New York Times* contributor Christopher Caldwell criticized CTCL’s “relief grants” as a private intrusion into public elections offices, arguing that voters “might consider the intervention of info-tech billionaires in the 2020 election to be a larger potential threat to our democracy” than the January 6, 2021, protest in Washington, D.C. He added:

[Zuckerberg’s] gift roughly equaled the amount of federal funding designated for that purpose in the 2020 CARES Act [federal and state matching funds for COVID-19-related election expenses in 2020 totaled \$479.5 million vs. CTCL and CEIR private monies totaling \$419.5 million]. It is hard to imagine that anyone worried about the role of private wealth in prisons or military logistics or public schools would welcome such a role in elections.”

Influence Watch, CTCL Entry (citing Christopher Caldwell, *This Poll Shows Just How Much Trouble Democrats Are In*, NEW YORK TIMES (Jan. 25, 2022), available at <https://www.nytimes.com/2022/01/25/opinion/gallup-poll-democrats.html> (last visited Sept. 22, 2022). Billionaires, whether in the technology sector, the media sector, the

financial sector, or the industrial sector should not be permitted to buy our elections and they certainly should not be able to do so with the cherry-on-top of a subsidy (often called a “tax expenditure” in technical circles) paid for by taxpayers on the false claim that such activity is purely charitable.⁵

The CARES Act was one of Congress’s significant responses to the damage COVID was doing to the national economy. It is thus particularly remarkable to compare the magnitude of the Zuckerbucks intervention into the 2020 election to the CARES Act as a baseline. It puts Mark Zuckerberg and his wife’s actions on par with the impact of an *entire congressional program*. It would thus be untenable for the IRS to try to maintain that the program did not have a structural, indeed tectonic, impact on the 2020 election.

The intended impact of the Zuckerbucks program feeding through non-profits was concealed at the time as best as Zuckerberg, Chan, and those running CTCL, NVAHI, and CEIR could muster. Influence Watch observed: “For its part, CTCL refused to cooperate even with friendly, left-leaning media outlets. For example, when American Public Media and National Public Radio (NPR) began inquiring after CTCL’s grants in December 2020, the group ‘declined repeated interview requests from APM Reports to discuss the funding and how it was used.’ *The New York Times* was also stonewalled by CTCL, as [were] the Associated Press and the *New Yorker*, even though CTCL leadership knew it would eventually have to disclose its funding about a year later in its nonprofit filings with the IRS.” Influence Watch, CTCL Entry.⁶

⁵ See Harvard University Press, *Tax Expenditures* (“The tax expenditure concept is one of the newer methods of tax policy analysis that has been reshaping fiscal and monetary plans of governments. A tax expenditure is a financial benefit provided through the tax system. Whether for obsolete machinery in a factory, payment of real estate taxes, or childcare for a working mother, a *special tax break is a tax expenditure*. The tax expenditure concept was introduced to the Treasury Department in 1968 under the direction of Stanley Surrey and was described in his landmark book *Pathways to Tax Reform*.”) (emphasis added), available at <https://www.hup.harvard.edu/catalog.php?isbn=9780674436527> (last visited Sept. 22, 2022); see generally Robert Goulder, *Stanley S. Surrey—The Greatest U.S. Tax Scholar?*, FORBES (June 8, 2022), available at <https://www.forbes.com/sites/taxnotes/2022/06/08/stanley-s-surrey---the-greatest-us-tax-scholar/?sh=3ef81ba2c598> (last visited Sept. 22, 2022).

⁶ Citing Tom Scheck, Geoff Hing, Sabby Robinson, Gracie Stockton. “How Private Money From Facebook’s CEO Saved The 2020 Election.” National Public Radio. Dec. 8, 2020. Accessed Jan. 24, 2022. <https://www.npr.org/2020/12/08/943242106/how-private-money-from-facebooks-ceo-saved-the-2020-election>; Kenneth P. Vogel. “Short of Money to Run Elections, Local Authorities Turn to Private Funds.” New York Times. September 25, 2020. Accessed Jan. 24, 2022. <https://www.nytimes.com/2020/09/25/us/politics/elections-private-grants-zuckerberg.html>; Nicholas

CEIR was also neck-deep in Zuckerberg money and thus part of the Zuckerbucks program: “In August 2020, Facebook founder and billionaire Mark Zuckerberg and his wife, Priscilla Chan, announced they were donating \$50 million to CEIR, a sum 50 times larger than the organization’s 2017 revenues. The actual amount of the grant was later confirmed to be much larger, totaling \$69.5 million according to the Zuckerberg Chan Initiative’s website.” Influence Watch, CEIR Entry (citing “Grants.” Chan Zuckerberg Initiative, August 12, 2021. <https://chanzuckerberg.com/grants-ventures/grants/>); see also ProPublica, *Nonprofit Explorer*, https://projects.propublica.org/nonprofits/display_990/813815137/06_2019_prefixes_75-81%2F813815137_201806_990_2019062816452245 (last visited Sept. 22, 2022).

Democratic strategist Tara McGowan, speaking to *Vox*, even laid bare the motive as to why Zuckerberg would want to inject so many hundreds of millions of dollars into CTCL and CEIR: he apparently saw it as necessary to expiate for the sin of allowing Facebook data to be exploited in the 2016 election by the Trump campaign and especially by Steve Bannon, Brad Parscale, and a firm called Cambridge Analytica. See Theodore Schleifer, *Mark Zuckerberg’s \$300 Million Donation to Protect Elections Must Overcome Facebook’s Past*, *Vox* (Sept. 1, 2020), available at <https://www.vox.com/recode/2020/9/1/21417022/mark-zuckerberg-elections-300-million-facebook-center-for-tech-and-civic-life> (last visited Sept. 22, 2022) (“in today’s America ... Zuckerberg is a pariah to many progressives”); see also Theodore Schliefer, *Mark Zuckerberg Is the New Political Villain for the Democratic Party: Charles Koch. Sheldon Adelson. Mark Zuckerberg?*, *Vox* (Oct. 21, 2019), available at <https://www.vox.com/recode/2019/10/21/20925445/mark-zuckerberg-elizabeth-warren-pete-buttigieg-2020-analysis> (last visited Sept. 2, 2022); Craig Timberg, *et al.* *Bannon*

Riccardi. “Not Plan A’: Charities are stepping up to pay for elections.” Associated Press. Sept. 16, 2020. Accessed Jan. 24, 2022. <https://apnews.com/article/technology-elections-denver-mark-zuckerberg-election-2020-92257bbc1fef9e4d0e18861e5b5913f6>; Steve Coll. “Battling Anxiety Over Making Sure Your Vote Gets Counted.” *The New Yorker*. Sept. 4, 2020. Accessed Jan. 24, 2022. <https://www.newyorker.com/news/daily-comment/battling-anxiety-over-making-sure-your-vote-gets-counted>.

When NPR refers to “sav[ing] the election,” like Molly Ball in *Time*, NPR is referring to tipping the election toward the Democrat party’s candidates. And they are especially bragging that Zuckerbucks “saved” the United States from the reelection of Donald Trump. See, e.g., Influence Watch, CTCL Entry (“On July 30, 2020, CTCL posted a webinar entitled ‘Combatting Election Misinformation’ ... and claimed Donald Trump himself has been a source of disinformation.”).

Oversaw Cambridge Analytica's Collection of Facebook Data, According to Former Employee, WASHINGTON POST (Mar. 20, 2018), available at https://www.washingtonpost.com/politics/bannon-oversaw-cambridge-analyticas-collection-of-facebook-data-according-to-former-employee/2018/03/20/8fb369a6-2c55-11e8-b0b0-f706877db618_story.html (last visited Sept. 22, 2022).

While CEIR received a smaller Zuckerbucks infusion than CTCL, CEIR was less careful in how it used the money and was more blatant in making expenditures that obviously constituted pure partisan campaign activities. “In August 2020, CEIR drew criticism for the Michigan Center for Election Law and Administration’s (MCELA) use of a \$12 million dollar grant to give more than \$11 million in consulting fees to Democratic consulting firms to conduct supposedly nonpartisan voter education.” Influence Watch, CEIR Entry.⁷ Compounding the inference of partisan activity, MCELA was originally founded as the Richard Austin Center for Election and Administration in 2008 by Jocelyn Benson, who is Michigan’s Democratic Secretary of State. Indeed, she remained president of the MCELA until February 2020. *Id.* Influence Watch provided further details on the scheme:

Frank David Miele, of the Star News Network, reported that the MCELA’s public disclosures for 2020 showed \$11.7 million in consulting fees paid to two powerful Democratic consulting firms for “media strategy and purchase.” The powerhouse Democratic consulting firm, Waterfront Strategies, received \$9.7 million dollars, and Alper Strategies, the consulting firm of former Democratic National Committee (DNC) political director Jill Alper, received \$2 million.

The consulting fees reportedly paid for television and radio ads encouraging citizens to vote as well as text messages sent directly to voters who had not voted yet. Miele noted that the text messaging campaigns in particular were cause for concern. “The targeted use of text messages means that the only way to ascertain the non-partisan nature of the campaign is to know where the phone lists for the text messages

⁷ Citing “Certificate of Change of Registered Office and/or Resident Agent.” OpenCorporates. Accessed August 5, 2021. <https://opencorporates.com/filings/594484737>; Miele, Frank Daniel. “Zuckerberg-Funded Nonprofit Paid \$11.8 Million to Democrat Political Consulting Firms FOR ‘Nonpartisan VOTER Education’ in MICHIGAN 2020 Election.” The Star News Network, August 5, 2021. <https://thestarnewsnetwork.com/2021/08/05/zuckerberg-funded-nonprofit-paid-11-8-million-to-democrat-political-consulting-firms-for-nonpartisan-voter-education-in-michigan-2020-election/>.

originated. If they were provided by Waterfront Strategies or Alper Strategies, they could have been lists of potential Democrat voters,” Miele wrote.

In a comment about CEIR’s funding of MCELA to The Star, Phill Kline, executive director of the Amistad Project at the right-of-center Thomas More Society, stated “These funds empowered illegal activities that turned formerly objective government offices into Biden campaign satellite offices.”

Influence Watch, CEIR Entry.⁸ Tellingly, journalists from the *Tennessee Star* were kicked out of a CEIR media briefing held in March 2022 because “they had planned to ask CEIR two questions probing CEIR’s support of a Michigan organization founded by now-Secretary of State Jocelyn Benson (D) and that group’s use of consulting firms associated with the Democratic Party.” *Id.* (citing Peter D’Abrosca, *Zuckerberg-Funded Election Group Refuses to Allow Star News Network into Media Briefing*, TENNESSEE STAR (Mar. 3, 2022), available at <https://tennesseestar.com/2022/03/03/zuckerberg-funded-election-group-refuses-to-allow-star-news-network-into-media-briefing/> (last visited Sept. 22, 2022).

CEIR together with CTCL came in for major criticism by Wisconsin Special Counsel (and former Wisconsin Supreme Court Justice Michael Gableman) in a March 2022 report, the Second Interim Investigative Report on the Apparatus & Procedures of the Wisconsin Elections System. See generally Office of the Special Counsel. SECOND INTERIM INVESTIGATIVE REPORT ON THE APPARATUS & PROCEDURES OF THE WISCONSIN ELECTIONS SYSTEM, available at <https://www.wpr.org/sites/default/files/osc-second-interim-report.pdf> (last visited Sept. 22, 2022) (hereafter “Gableman Report”).⁹

⁸ Citing Miele, Frank Daniel. “Zuckerberg-Funded Nonprofit Paid \$11.8 Million to Democrat Political Consulting Firms FOR ‘Nonpartisan VOTER Education’ in MICHIGAN 2020 Election.” *The Star News Network*, August 5, 2021. <https://thestarnewsnetwork.com/2021/08/05/zuckerberg-funded-nonprofit-paid-11-8-million-to-democrat-political-consulting-firms-for-nonpartisan-voter-education-in-michigan-2020-election/>.

⁹ This letter was initially drafted to link to the Gableman Report at the official legislative address it was posted to. That link has since gone dead (<https://legis.wisconsin.gov/assembly/22/brandtjen/media/1552/osc-second-interim-report.pdf>). Hence, we link above to the Wisconsin Public Radio preservation of the report.

Special Counsel Gableman flagged that “CTCL and CEIR are Zuckerberg-Chan financed entities that worked together as a joint venture in the 2020 election CTCL funded the \$8.8 million Wisconsin Safe Voting Plan (WSVP), which the cities of Milwaukee, Madison, Green Bay, Racine and Kenosha used to purchase illegal drop boxes and the provision of those funds constitutes election bribery under Wis. Stat. § 12.11.” *Id.* Gableman also noted that CEIR is heavily involved in the creation of the Election Officials Legal Defense Network (EOLDN). While this organization was created in December 2021, it is part of the overall Zuckerbucks regime based on Gableman’s and his team’s analysis:

EOLDN’s three leaders: David Becker, Bob Bauer and Ben Ginsberg have different roles regarding the Zuckerbergs’ CTCL and WSVP. Becker, as President of CEIR, received \$69 million from Zuckerberg-Chan. Bauer and Ginsberg are election law attorneys who likely represent—or are being paid by—CEIR, CTCL, or related entities. Not surprisingly, all three—Becker, Bauer and Ginsberg—have publicly supported CTCL’s distributions in Wisconsin as lawful.

Id.

Gableman’s report also “claims that CEIR is a ‘potential part[y]’ to ‘future illegal drop box or election bribery litigation or prosecutions’ and may be ‘improperly coordinating legal defenses of election officials to protect CTCL, CEIR, Zuckerberg, [Priscilla] Chan and related entities and individuals.’” Influence Watch, CEIR Entry (quoting Gableman Report).

Gableman leveled his harshest criticism at CTCL. He asserted that they were guilty of “‘prohibit[ed] election bribery’ in the 2020 election for distributing \$10.1 million to cities and counties in Wisconsin in order to ‘facilitate in-person and absentee voting,’ a violation of state law barring cities from ‘receiving money to facilitate electors going to the polls’ or ‘voting by absentee ballot.’” *Id.* To be sure, CTCL has denied this wrongdoing, but the point here is that there was more than colorable evidence, in the view of a former and well-respected Wisconsin jurist, justifying a conclusion that CTCL was a *de facto* (even if it was not a highly palpable illicit *de jure*) vote-buying operation benefitting Democrat candidates. That is enough to call CTCL’s federal 501(c)(3) tax exemption into serious question.

Note as well that the highly controversial Republican Georgia Secretary of State's Office accepted a \$5.5 million grant from CEIR. See RIGGED at 310. Here, NVAHI makes an important appearance, for

Time magazine reported that [NVAHI Founder Amber] McReynolds maintained regular correspondence with Georgia Secretary of State Brad Raffensperger's office during the 2020 election. The state of Georgia has since adopted several of Vote at Home's key recommendations, including "a new online portal for voters to request absentee ballots, expanded absentee ballot drop boxes, ballot tracking so that voters can follow their ballot's progress and, crucially, a rule change that allowed county election workers to begin processing absentee ballots 15 days before Election Day."

Influence Watch, NVAHI Entry (quoting Abigail Abrams, *Amber McReynolds Is Helping the Country Vote-By-Mail in 2020*," TIME (Oct. 20, 2020), available at <https://time.com/5901694/amber-mcreynolds-vote-by-mail-2020-election/> (last visited Sept. 22, 2022).

The nexus and close interconnections between NVAHI and CTCL have also been brought to light by *Wisconsin Spotlight*. Their March 2021 investigation "revealed that Michael Spitzer-Rubenstein, the Wisconsin state lead for the National Vote at Home Institute, worked as a 'grant advisor' for the Center for Tech and Civic Life (CTCL). As a grant advisor, Spitzer[-]Rubenstein leveraged the conditions attached to the grantmaking to exert potentially illegal influence on the administration of elections in Wisconsin's five largest cities." Influence Watch, NVAHI Entry (citing M.D. Kittle, *Special Investigation: Infiltrating the Election*, WISCONSIN SPOTLIGHT (Aug. 25, 2021) <https://wisconsinspotlight.com/special-investigation-infiltrating-the-election/> (hereafter "*Wisconsin Spotlight* Report"). This made Spitzer-Rubenstein the *de facto* elections chief in many Wisconsin cities, especially in the City of Green Bay. Spitzer-Rubenstein also worked with Green Bay's Democrat Mayor in order to "cure" absentee ballots that had been questioned by a public elections worker, placing an agent of CTCL's and NVAHI's thumb on the scale of the 2020 election in Green Bay in a partisan direction. The public elections official in question, former Green Bay city clerk, Kris Teske, eventually resigned in disgust over how Spitzer-Rubenstein (a lawyer from the New York City area) was allowed to redirect Green Bay's 2020 election in a partisan direction. See *id.*

Influence Watch explained how Spitzer-Rubenstein's reach extended well beyond what any charitable group simply trying to improve election access for all comers should be capable of doing:

In Teske's absence, Spitzer-Rubenstein was given control over Green Bay's election process. Emails show that Spitzer-Rubenstein helped to decide the specifics of ballot handling and transportation rules and had access to the KI Convention Center, where ballots were counted, two days before the election. Emails from the former Brown County Clerk, Sandy Juno, show that Spitzer-Rubenstein was even given four of the five keys to the room where ballots were stored "several days before the election." As the *Wisconsin Spotlight* describes it "The city of Green Bay literally gave the keys to the election to a Democratic Party operative from New York."

Juno, too, raised concerns about Spitzer-Rubenstein's unfettered access to the Green Bay election process. Juno later told the Wisconsin Elections Commission that she believed the central count location at the KI Convention Center "was tainted by the influence of a person working for an outside organization affecting the election." Juno also claimed that, in the months before the election, Green Bay had totally broken off communications with the Brown County Clerk's Office, and "went rogue." Immediately following the election, Juno retired from her position in January 2021.

Other emails, also obtained by the *Wisconsin Spotlight*, show that Spitzer-Rubenstein contacted the city of [Wauwatosa] interim county clerk, Cindi [Dulaney], to connect her with Natalia Espina, a Wisconsin leader for Power the Polls, a left-leaning poll worker recruitment group. Espina also serves as the operations director at Voces de la Frontera, a Wisconsin based left-of-center immigration advocacy group.

Influence Watch, NVAHI Entry (citing *Wisconsin Spotlight* Report).

Mollie Hemingway's book *Rigged* explains how Spitzer-Rubenstein penetrated deeply and unlawfully into the Wisconsin elections system on behalf of his non-profit master organizations ultimately tracing their influence back to the deep pockets of the Zuckerbucks program:

When the emails [between Spitzer-Rubenstein and Claire Woodall-Vogg, executive director of the Milwaukee Election Commission] were released in 2021, they stunned Wisconsin observers. "What exactly was the National Vote at Home Institute doing with its daily reports? Was it making sure

that people were actually voting from home by going door-to-door to collect ballots from voters who had not yet turned theirs in? Was this data sharing a condition of the CTCL grant? And who was really running Milwaukee's election?" asked Dan O'Donnell, whose election analysis appeared at Wisconsin's MacIver Institute, a conservative think tanks. "The rigging of the election happened in front of our face, you know?" said O'Donnell of what happened in Wisconsin.

RIGGED at 220.

Former Justice Gableman would, in the wake of the *Rigged* book, delve more deeply into the issue of how CTCL used *contractual levers* to take control of the election process to partisan ends in Wisconsin:

- "The Cities of Milwaukee, Madison, Racine, Kenosha and Green Bay entered into an agreement with Center for Tech and Civic Life (CTCL). In the agreement, the Cities took CTCL's money to facilitate in-person and absentee voting within their respective city. The agreement documents included the Wisconsin Safe Voting Plan (WSVP), the CTCL worksheets and the CTCL acceptance letters, which were conditioned on the Cities spending CTCL's transferred money in accordance with the WSVP." Gableman Report at 17.
- "Concurrently with CTCL's plans to provide the Zuckerberg 5 [the Cities of Milwaukee, Madison, Racine, Kenosha, and Green Bay] with \$6,324,567.00 in grant money, CTCL agents began to inform the Zuckerberg 5 of the conditions and the consideration for that grant money. App. 588-601. In other words, the grants were not for purely altruistic purposes, as 'strings' were clearly attached. On July 10, 2020, Ms. Selkove started contacting each of the Zuckerberg 5 to let them know Tiana Epps-Johnson would contact them to start introducing the Zuckerberg 5 to CTCL's "partners." *Id.* at 24.
- Zuckerbucks program "let CTCL and its private corporate partners engage in aspects of election administration—including exclusive free access to WisVote data not available to the public and not for free (e.g., [the public had to pay] \$12,500 for copy of statewide WisVote data [but CTCL operatives got the same data for free by running interoperative public-private computer systems]) and the private corporations, as revealed by the documents, *had an ulterior motive in the WSVP to facilitate increased in-person and absentee voting in the Zuckerberg 5 and among their preferred racial groups.*" *Id.* at 73 (citation omitted) (emphasis added).

The Partisan Impact of the Zuckerberg Program on the Election

Finally, all of this effort by the interlocking Zuckerberg-funded entities of CTCL (the queen organization receiving most of the Zuckerberg money), NVAHI, and CEIR paid significant partisan dividends. In other words, Mark Zuckerberg and Priscilla Chan did not spend more than four and a quarter million dollars for naught. Their program achieved its intended objective, or, as Molly Ball of *Time* crowed:

There was a conspiracy unfolding behind the scenes, one that both curtailed the protests and coordinated the resistance from CEOs. Both surprises were the result of an informal alliance between left-wing activists and business titans. The pact was formalized in a terse, little-noticed joint statement of the U.S. Chamber of Commerce and AFL-CIO published on Election Day. Both sides would come to see it as a sort of implicit bargain—inspired by the summer’s massive, sometimes destructive racial-justice protests—in which the forces of labor came together with the forces of capital to keep the peace and oppose Trump’s assault on democracy.

* * *

Their work touched every aspect of the election. They got states to change voting systems and laws and helped secure hundreds of millions in public and private funding. They fended off voter-suppression lawsuits, recruited armies of poll workers and got millions of people to vote by mail for the first time.

Molly Ball, *The Secret History of the Shadow Campaign That Saved the 2020 Election*, TIME (emphasis added).

Ball insists that “[t]hey were not rigging the election; they were fortifying it.” *Id.* Contrast William Doyle, *Mark Zuckerberg Spent \$419M on Nonprofits Ahead of 2020 Election—and Got Out the Dem Vote*, NEW YORK POST (Oct. 13, 2021), available at <https://nypost.com/2021/10/13/mark-zuckerberg-spent-419m-on-nonprofits-ahead-of-2020-election-and-got-out-the-dem-vote/> (last visited Sept. 22, 2022) (“The 2020 election wasn’t stolen—it was likely bought by one of the world’s wealthiest and most powerful men pouring his money through legal loopholes.”) But this debate is largely one about nomenclature—*i.e.*, whether a rose, from the Zuckerberg perspective, smells sweet or, whether, from the Republican perspective, it smells rancid.

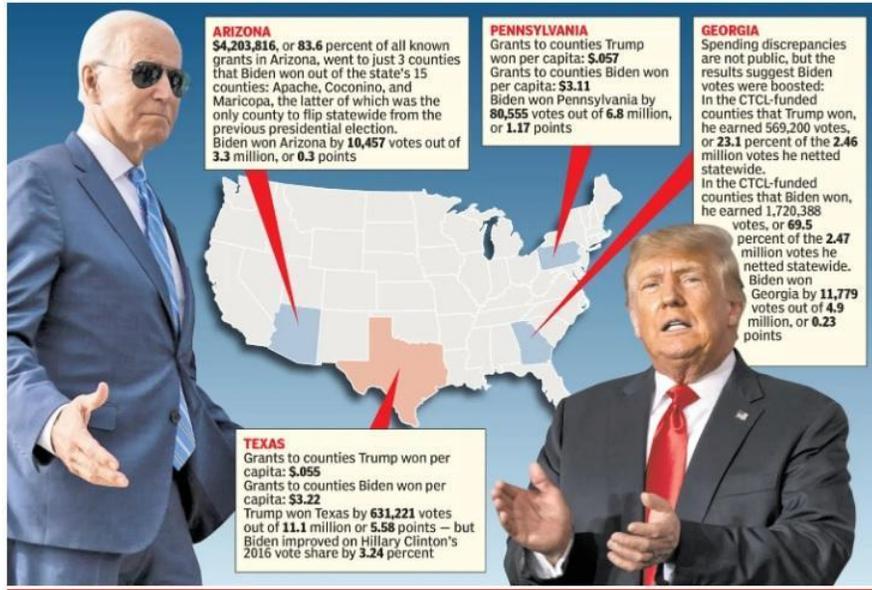
The point is that the impact of the Zuckerbucks program (whether best characterized as “rigging” or as “fortifying”) is seen in its *undeniable* twisting and turning of the election dial relentlessly in favor of one party (the Democrats) and

against another (the Republicans). As a result, tax-exempt status simply cannot continue for the groups that perpetrated that scheme: CTCL, NVAHI, and CEIR. Whether the Zuckerberg program was unlawful under federal and/or state campaign finance or election law is not a question for the IRS. But what *is a question for the IRS* is whether a program so clearly designed to sway the election, and which so clearly achieved that purpose as seen by the fruit it actually bore, can lawfully be propped up by a charitable tax exemption. The clear answer is “no.”

Unless the IRS addresses and takes action against these three organizations who have so obviously violated the Code’s ban on partisan campaign intervention, it is hard to imagine any situation where the IRS could seriously challenge any other organization’s charitable tax exemption due to their partisan campaign intervention. What these three entities have done, with the *truly gargantuan* “charitable” contributions they took in from Zuckerberg and Chan, goes well beyond the pale of the political activities of other charitable organizations and cannot be allowed to go unpunished.

The Zuckerberg money to CTCL was highly targeted to the 2020 battleground States in the presidential election (*e.g.*, Arizona, Georgia, and Pennsylvania), as depicted in the *New York Post* graphic at the top of the next page (including a failed attempt to flip Texas where CTCL spending as to Biden-vs-Trump counties was particularly disparate).

In sum, [a]lthough CTCL and CEIR are chartered as charitable 501(c)(3) corporations, there are substantial facts available from a variety of sources, summarized in this Complaint, which document the partisan nature of the spending that took place in 2020. The distribution of the funds was intentionally partisan and the clear effects of the expenditures were to drive up Democrats’ voter turnout in the targeted areas. The Bible is famous for the admonition that you will know them by their fruits. The fruits of the Zuckerberg-Chan scheme were to move the election in a partisan direction toward then-candidate Joe Biden and other Democrats.

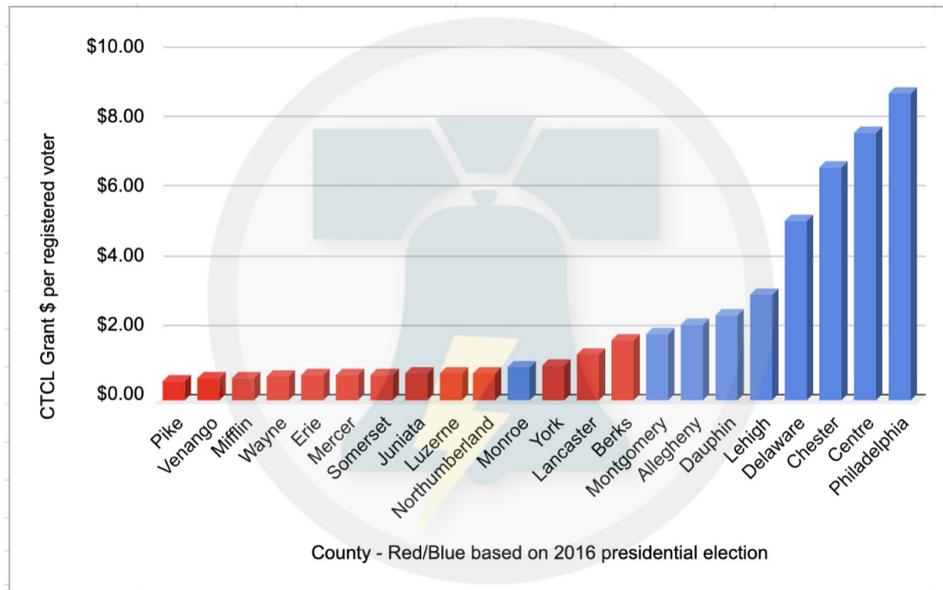


“Of the 25 grants CTCL provided to cities and counties in Arizona, Georgia, Michigan, North Carolina, Pennsylvania, Texas and Virginia that were \$1 million or larger, 23 went to areas Biden won in 2020. One of the two counties won by Donald Trump, Brown County, Wisconsin, received about \$1.1 million – less than 1.2 percent of the \$87.5 million that CTCL provided to these top 25 recipients.” William Doyle, *Mark Zuckerberg Spent \$419M on Nonprofits Ahead of 2020 Election – and Got Gut the Dem Vote*, N.Y. POST (Oct. 13, 2021), available at <https://nypost.com/2021/10/13/mark-zuckerberg-spent-419m-on-nonprofits-ahead-of-2020-election-and-got-out-the-dem-vote/> (last visited Sept. 22, 2022). See also *id.* (“The practical effect of these massive, privately manipulated election-office funding disparities was to create a ‘shadow’ election system with a built-in structural bias that systematically favored Democratic voters over Republican voters. The massive influx of funds essentially created a high-powered, concierge-like get-out-the-vote effort for Biden that took place inside the election system, rather than attempting to influence it from the outside.”) (emphasis added). “We call this the injection of structural bias into the 2020 election, and our analysis shows it likely generated enough additional votes for Biden to secure an Electoral College victory in 2020.” *Id.*

William Doyle, author of the *New York Post* article drawn from above, has also co-authored a related analysis with Alex Oliver, Chief Data Scientist at Evolving Strategies LLC. See William Doyle & Alex Oliver, *New IRS Data Shows How Spending by Nonpartisan 501(c)(3) Center for Tech and Civic Life Favored Democrat-Leaning Jurisdictions in 2020*, available at <https://www.dropbox.com/s/87fio8a70lr5rpb/Doyle%20%26%20Oliver%20%282022%29>.

[pdf?dl=0](#) (May 26, 2022) (last visited Sept. 22, 2022) (“Did CTCL’s ostensibly non-partisan \$332 million COVID-19 Response Program have partisan consequences? The distribution of the CTCL program’s grant amounts – both in absolute and per capita terms – shows, unequivocally, a systematic bias in favor of Democratic jurisdictions. It seems irrelevant that the number of grants favored Republican jurisdictions when the actual spending totals indicate it was only Democratic jurisdictions that were lavishly funded by CTCL.”). The Doyle and Oliver report should be deemed incorporated by reference herein. See also Mark Hemingway, *Study: Team Zuckerberg Masking Heavily Pro-Democrat Tilt of 2020 Election ‘Zuck Bucks’*, THE FEDERALIST (June 9, 2022), available at <https://tinyurl.com/4ybrcfk3> (last visited Sept. 22, 2022).

Yet another analysis of the impact of the Zuckerberg funding of election offices can be found in the substantial research conducted by Broad & Liberty, an independent journalism outlet in Pennsylvania. See Todd Shepherd, *Zuckerberg-Funded 2020 Election Grants Skewed Heavily Toward PA’s ‘Blue’ Counties*, BROAD + LIBERTY, available at <https://broadandliberty.com/2021/04/13/zuckerberg-funded-grants-skewed-toward-blue-counties/> (last visited Sept. 22, 2022). The extremely skewed nature of the Zuckerbucks spending pattern, awarding the vast majority of funds to Blue, Democrat counties over Red, Republican counties is depicted on Broad + Liberty’s bar chart (*see id.*) below:



See also Broad + Liberty, *CTCL Grant\$-per-Voter Analysis*, available at [CTCL grant\\$-per-voter analysis - Google Sheets](#) (last visited Sept. 22, 2022).

Also, please consult the testimony of Todd Shepherd to the PA Legislature this year detailing the partisan bias of the Zuckerberg funding of PA election offices. See Todd Shepherd, *Broad + Liberty investigative reporter Todd Shepherd testifies in Harrisburg on CTCL “Zuckbucks”*, BROAD + LIBERTY, available at <https://tinyurl.com/yewj8md2> (last visited Sept. 22, 2022).

II. Legal Analysis

A. Partisan Campaign Intervention Violates the Code and Vitiates 501(c)(3) Status.

As noted above, “[u]nder the Internal Revenue Code, all section 501(c)(3) organizations are *absolutely prohibited* from directly or indirectly participating in, or intervening in, any political campaign on behalf of (or in opposition to) any candidate for elective public office.” IRS, *The Restriction of Political Campaign Intervention by Section 501(c)(3) Tax-Exempt Organizations*, available at <https://tinyurl.com/msrwnrxk> (last visited Sept. 22, 2022) (emphasis added) [hereafter IRS, *The Restriction of Political Campaign Intervention*]. See also 26 C.F.R. § 1.501(c)(3)–1(c)(3)(iii) (“An organization will not be so regarded [i.e., as being operated for an exempt purpose] *if more than an insubstantial part of its activities is not in furtherance of an exempt purpose*” and noting that “action organizations” are those that “participate[] or intervene[], directly or indirectly, in any political campaign on behalf of or in opposition to any candidate for public office”) (emphasis added); *Citizens for Responsibility and Ethics in Wash. v. FEC*, 475 F.3d 337 (D.C. Cir. 2007) (“CREW[,] because it is a § 501(c)(3) corporation under the Internal Revenue Code, it cannot engage in partisan political activity”).

Congress’s intent to prevent 501(c)(3)s from engaging in political activity is beyond dispute. “The prohibition on political campaign activities . . . reflect[s] Congressional policies that the U.S. Treasury should be neutral in political affairs” H.R. Rep. No. 391, 100th Cong., 1st Sess. 1621, 1625 (1987), U.S.C.A.A.N. 1987, pp. 2313–1, 2313–1201, 2313–1205; see also H.R. Rep. No. 413, 91st Cong., 1st Sess. 31–34; S. Rep. No. 552, 91st Cong., 1st Sess. 46–49 (interpreting section 501(c)(3) to mean that “no degree of support for an individual’s candidacy for public office is permitted”).

Violating the prohibition on political campaign intervention may result in denial or revocation of Section 501(c)(3) tax-exempt status and the imposition of excise taxes. The Code imposes excise taxes on both the 501(c)(3) organization and on its management for making prohibited political expenditures. See 26 U.S.C.A. § 4955. The tax rate for these violations is substantial, including a 100% tax rate imposed on the

organization for violations not corrected during the taxable period (which these violations were not), a 50% tax rate imposed on the organization managers (which includes officers, directors, trustees, and employees empowered to make the relevant political expenditures) in the same situation, and joint-and-several liability on all of the involved organization managers, up to certain caps. *Id.* § 4955(b)-(c). *See also* 26 C.F.R. § 53.4955-1; *Catholic Answers, Inc.*, No. 09–CV–670–IEG (AJB), 2009 WL 3320498, *1-*2 (C.D. Cal. Oct. 14, 2009) (IRS imposing excise taxes on a 501(c)(3) Roman Catholic organization for pointing out during the 2004 presidential election cycle that Senator John Kerry was nominally Catholic but should not be voted for because he was “vociferously pro abortion”).

The Code also creates a recovery mechanism known as “correction”:

The terms “correction” and “correct” mean, with respect to any political expenditure, recovering part or all of the expenditure to the extent recovery is possible, establishment of safeguards to prevent future political expenditures, and where full recovery is not possible, such additional corrective action as is prescribed by the Secretary by regulations.

26 U.S.C. § 4955(f)(3). The Service should pursue not just the excise tax remedies but also the remedy of correction and all of correction’s sub-remedies such as recovery of the massive hundreds of millions in Zuckerbucks expenditures, together with imposing future safeguards to prevent political expenditures, and additional corrective action.

In order to avoid the clear prohibition in the Code against political participation or intervention, CTCL, NVAHI, and CEIR are no doubt intending to rely on these three exceptions to political campaign intervention, respectively:

[1] “Contributions to political campaign funds or public statements of position (verbal or written) made on behalf of the organization in favor of or in opposition to any candidate for public office clearly violate the prohibition against political campaign activity.” IRS, *The Restriction of Political Campaign Intervention*. To which these three entities would likely reply that they do not contribute to political campaign funds or issue public statements of position in favor of or in opposition to any candidate for political office. But in-kind contributions are clearly prohibited. *See, e.g., Branch Ministries v. Rossotti*, 40 F. Supp. 2d 15 (D.D.C. 1999) (affirming the IRS’s revocation of 501(c)(3) status because the church in question took out a full-page ad questioning in 1992 whether then-candidate Bill Clinton had the moral character to be President); *cf.* 26

U.S.C. § 501(c)(29)(B)(iv) (“the organization does not participate in, or intervene in (including the publishing or distributing of statements), any political campaign on behalf of (or in opposition to) any candidate for public office”).

[2] “[C]ertain voter education activities (including presenting public forums and publishing voter education guides) conducted in a non-partisan manner do not constitute prohibited political campaign activity.” *Id.* To which these three entities would reply that their voter education activities are also proper and do not cross the line into partisan activity as their grants did not necessarily constitute voter education efforts.

[3] “In addition, other activities intended to encourage people to participate in the electoral process, such as voter registration and get-out-the-vote drives, would not be prohibited political campaign activity if conducted in a non-partisan manner.” This one is the most debatable for the three entities because they *do engage* in voter registration and the equivalent of get-out-the-vote drives but the entities would no doubt assert they remained on the tax-exempt side of the line.

These facile arguments should be rejected for several reasons:

First, the pattern of expenditures by the Zuckerbucks program is clearly a *de facto* or in-kind contribution to the Democrat party.

Second, voter education activities flunk the proviso that they be “conducted in a non-partisan manner.” Again, *the pattern of expenditures* by the Zuckerbucks program clearly shows that any educational efforts were focused on getting likely Democrat voters to the polls.

Third, as Justice/Special Counsel Gableman concluded, the Zuckerbucks program was the functional equivalent of a Democrat get-out-the-vote operation. As such, it flunks the proviso that any such effort not be conducted in a partisan manner. Additionally, the record submitted in this complaint (and the IRS could no doubt unearth more in this vein by conducting its own investigation) shows that the Zuckerbucks program was siphoning off voter-roll and voting-status data to increase the efficiency of the Democrat vote-harvesting operation that the Zuckerberg and Chan money was fueling.

It would make a mockery of these exceptions, designed to ensure that *indirect*

campaign participation and intervention does *not* occur, if the IRS were to opt here not to thoroughly investigate the Zuckerbucks program as its money gushed through CTCL and CEIR (along with interrelated assistance provided by NVAHI). The Zuckerbucks program was conducted in a calculated “*manner*” to participate in and intervene in the 2020 election, especially designed to alter the result of the national presidential election that year. The Service should not tolerate such lawlessness.

It is important for the Service to recognize that in perhaps the most significant case in this area, the Second Circuit reversed the Tax Court’s rather lax approach to Section 1.501(c)(3)–1(c)(3)(iii). *See Association of the Bar of City of N.Y. v. Commissioner*, 858 F.2d 876 (2d Cir. 1988). In this case, New York City’s Bar Association filed a declaratory judgment seeking a determination that it was entitled to 501(c)(3) status. The Tax Court agreed with the Bar Association in a 10-6 vote but the Second Circuit reversed. The Second Circuit stressed that the “approved,” “not approved,” or “approved as highly qualified” tier of ratings applied by the New York Bar Association to judicial candidates in its press releases was invalid under the Code because of *the effect* that the ratings might have on those voting for the judicial candidates. *See id.* at 879. The ostensibly non-partisan nature of the ratings system did not save it from causing the Bar, because it engaged in such a ratings activity, from falling outside 501(c)(3). *See id.* at 880.

The Second Circuit also explained that there was no requirement that a substantial amount of activity by the relevant organization be spent participating in or intervening in politics:

Finally, the Association contends that the phrase “substantial part of its activities” as used in the proscription against the influencing of legislation should be carried over into the proscription against participating in any political campaign. “The short answer [to this argument] is that Congress did not write the statute that way.” *United States v. Naftalin*, 441 U.S. 768, 773 (1979); *see also Russello v. United States*, 464 U.S. 16, 23 (1983).

As above noted, the exception from section 501(c)(3) exemption of an organization that participates in political campaigns was added to the section some twenty years after the exception based on the influencing of legislation. Had Congress intended the added exception to apply only to those organizations that devote a substantial part of their activity to participation in political campaigns, it easily could have said so. It did not.

Indeed, since it is most unlikely as a practical matter that any charitable

organization would devote a substantial part of either its activity or its budget to the sporadic and relatively inexpensive rating of candidates for public office, the interpretation of section 501(c)(3) urged by the Association would make this portion of section 501(c)(3) substantially meaningless.

Congress did not intend it to be so. “[A]lthough the present provisions of Section 501(c)(3) permit some degree of influencing legislation by a Section 501(c)(3) organization, it provides that no degree of support for an individual’s candidacy for public office is permitted.” H.R. Rep. No. 413, 91st Cong., 1st Sess. 32 (1969); S. Rep. No. 552, 91st Cong., 1st Sess. 47 (1969). “It should be noted that exemption is lost . . . by participation in any political campaign on behalf of any candidate for public office. It need not form a substantial part of the organization's activities.” *United States v. Dykema*, 666 F.2d 1096, 1101 (7th Cir. 1981) ...; see *Hutchinson Baseball Enterprises, Inc. v. Commissioner*, 696 F.2d 757, 760 (10th Cir. 1982).

Association of Bar of City of N.Y., 858 F.2d at 881 (paragraph breaks added).

Lastly, in Rev. Rul. 2007-41 the IRS looked at several situations to determine whether a section 501(c)(3) organization described in each has directly or indirectly participated in a political campaign on behalf of or in opposition to a candidate for public office. Situation 1 of Rev. Rul. 2007-41 describes an organization that promotes community involvement. The organization sets up a booth at the state fair where citizens can register to vote. No reference is made to any candidates or political party and there are no other materials available at the booth other than the official voter registration form. In this situation, the Revenue Ruling holds that the organization is not engaged in political campaign intervention. On the other hand, Situation 2 of Rev. Rul. 2007-41 describes an organization that educates the public on environmental issues and Candidate G is running for the state legislature and an important element of her platform is challenging the environmental policies of the incumbent. Shortly before the election, the organization sets up a telephone bank to call registered voters in the district in which Candidate G is seeking election. The organization only urges a voter to vote if he or she agrees with one candidate's position. Rev. Rul. 2007-41 holds that this organization *is engaged* in political campaign intervention.

Situation 2 is the more analogous situation to the Zuckerbucks program and indeed the Zuckerbucks program is *far more egregious than Situation 2* in terms of crossing the line from valid Section 501(c)(3) activity into clear partisan politicking.

B. The Zuckerbucks Program Could Not Be Carried on Under Section 501(c)(3) by an Exempt Organization, Even If the Program Did Not Run Afoul of the Strict Test Flatly Barring Political Participation and Intervention.

Even if the less-strict, substantial-part analysis were somehow to be applied to the Zuckerbucks program (and to the CTCL, CEIR, and NVAHI entities through which the was carried on), which it does *not* under *Association of Bar of City of New York*, these three entities would *still fall outside* 501(c)(3)'s exemption.

A 501(c)(3) tax exempt organization must be organized and operated *exclusively* for religious, charitable, scientific, testing for public safety, literary, or educational purposes ("exempt purposes"). See 26 U.S.C. § 501(c)(3) (also including national or international amateur sports competitions or the prevention of cruelty to children or animals, both of which exempt purposes are irrelevant here). Additionally, "no part of the net earnings of [the corporation can] inure[] to the benefit of any private shareholder or individual." *Id.*

An organization will be regarded as operated exclusively for one or more exempt purposes only if it engages primarily in activities which accomplish one or more of such exempt purposes. 26 C.F.R. § 1.501(c)(3)-1(c)(1)(b)(1)(i)(A). An organization will not be so regarded if more than an "insubstantial" part of its activities is not in furtherance of an exempt purpose. *Id.* at sub-(B).

The presence of a single nonexempt purpose, if substantial in nature, will preclude exemption under Section 501(c)(3) of the Code, regardless of the number or importance of truly exempt purposes. See *Better Business Bureau v. United States*, 326 U.S. 279, 283 (1945) ("In this instance, in order to fall within the claimed exemption, an organization must be devoted to educational purposes exclusively. This plainly means that the presence of a single non-educational purpose, if substantial in nature, will destroy the exemption regardless of the number or importance of truly educational purposes."). There is no set threshold for what amounts of an activity will be considered substantial: "whether an activity is substantial is a facts-and-circumstances inquiry that is not always dependent upon time or expenditure percentages." *Nationalist Movement v. Commissioner*, 102 T.C. 558, 589 (T.C.), *aff'd*, 37 F.3d 216 (5th Cir. 1994).

The term “charitable” as an exempt purpose under Section 501(c)(3) includes relief of the poor and distressed or of the underprivileged; advancement of religion; advancement of education or science; erection or maintenance of public buildings, monuments, or works; lessening of the burdens of Government; and promotion of social welfare by organizations designed to accomplish any of the above purposes, or (i) to lessen neighborhood tensions; (ii) to eliminate prejudice and discrimination; (iii) to defend human and civil rights secured by law; or (iv) to combat community deterioration and juvenile delinquency. *See* 26 C.F.R. § 1.501(c)(3)-1(d)(2).

The term “educational” as an exempt purpose under Section 501(c)(3) relates to the instruction or training of the individual for the purpose of improving or developing his or her capabilities; or the instruction of the public on subjects useful to the individual and beneficial to the community. *See* 26 C.F.R. § 1.501(c)(3)-1(d)(3)(i). An organization may be educational even though it advocates a particular position or viewpoint, provided that it presents a sufficiently full and fair exposition of the pertinent facts as to permit an individual or the public to form an independent opinion or conclusion. *See id.*

Under Rev. Proc. 86-43, to determine whether the advocacy of a particular viewpoint serves an educational purpose, the IRS “will look to the method used by the organization to develop and present its views” rather than the viewpoint itself. Rev. Proc. 86-43, Sec. 3.02, 1986-2 C.B. 729 (1986). Rev. Proc. 86-43, Sec. 3.02, 1986-2 C.B. 729 (1986). The presence of any of the following four factors (the IRS “methodology test”) in communications is indicative that the method used by the organization to advocate its viewpoints or positions is not educational:

1. The presentation of viewpoints or positions unsupported by facts is a significant portion of the organization’s communications.
2. The facts that purport to support the viewpoints or positions are distorted.
3. The organization’s presentations make substantial use of inflammatory and disparaging terms and express conclusions more on the basis of strong emotional feelings than of objective evaluations.
4. The approach used in the organization’s presentations is not aimed at developing an understanding on the part of the intended audience or readership because it does not consider their background or training in the subject matter.

The IRS will look to all the facts and circumstances to determine whether an organization may be considered educational despite the presence of one or more of such factors. *See id.*

C. Application of Law to the Facts of CTCL's, NVAHI's, and CEIR's Operations

1. *The Zuckerbucks Program, as Political Participation and Intervention, Flatly Falls Outside of the 501(c)(3) Exemption.*

CTCL, NVAHI, and CEIR, particularly as shown by the pattern of Zuckerbucks spending and how these organizations targeted, penetrated into, and harvested data out of local election offices clearly operated as a *de facto* get-out-the-vote effort for the Democrat party. As such, under the statute, the Service's regulations, and *Association of Bar of City of New York*, these organizations cannot qualify for a tax exemption.

2. *Even If the Flat Ban on Political Activity Did Not Apply, the Zuckerbucks Program Would Still Fall Outside Furtherance of an Exempt Purpose Under Section 501(c)(3).* Even if CTCL, NVAHI, and CEIR each operated for *some* charitable or educational purpose, none of them operated *exclusively* for such a purpose. This is clear from their actual operations as detailed above and from the *effects* of their operations, singly and as a unified scheme directly funded by or having a significant nexus to the overarching Zuckerbucks program. Since the tests for exempt activity outside of the flat-ban political sphere hinge on a full facts-and-circumstances analysis, it is obvious that the effects of the CTCL, NVAHI, and CEIR activities on the election would have to be carefully assessed. And performing such an assessment yields the result that these three organizations flunk the IRS's requisite tests and therefore those organizations must see their tax exemptions revoked on the basis of our alternative argument as well.

The very genesis of the Zuckerbucks program also shows that it violates Section 501(c)(3) because it was designed to benefit the personal financial interests of Mark Zuckerberg and his wife Priscilla Chan by avoiding any adverse financial consequences of staying out of the 2020 election. Specifically, as noted above, the Zuckerbucks program was conceived to offset the supposed damage the couple did to American politics in 2016 by passively allowing Facebook to be used to elect a Republican President.

The couple was repeatedly attacked by progressive leftists for their perceived inaction in stopping Facebook from being used as a pathway to elect President Trump in 2016. There are numerous examples of this but consider the fact that the NAACP launched a boycott against Facebook. Of course, it is clear such boycotts would tend to

bleed the principal owner of Facebook and his spouse of money. See Stephan Cho, *NAACP Launches Facebook Boycott in Response to 2016 Russian Misinformation Campaign Targeting African Americans*, PASTE (Dec. 20, 2018), available at <https://www.pastemagazine.com/politics/facebook/naacp-launches-facebook-boycott-in-response-to-rus/> (last visited Sept. 22, 2022). See also Bloomberg Technology, *2016 Election Was Wake-Up Call for Facebook Misuse*, YouTube, available at <https://www.youtube.com/watch?v=kGjTME8BNEI> (last visited Sept. 22, 2022) (“Jun.29 – Major companies join boycott against Facebook on the grounds of civil rights.”); Tony Owusu, *Mark Zuckerberg Could Pay for 2016 Election Scandal Personally*, The Street (May 23, 2022), available at <https://www.thestreet.com/investing/mark-zuckerberg-sued-by-dc-ag> (last visited Sept. 22, 2022). By funding the massive Zuckerbergbucks Program, the couple avoided further boycotts of Facebook (or the new Meta entity that houses Facebook).

These fatal defects for a charitable tax exemption are only exemplified by Mark Zuckerberg’s employment of former President Obama’s key political adviser, David Plouffe. Author Mollie Hemingway summarized the partisan nature of Plouffe’s work as follows:

Shortly before the election, David Plouffe, who is best known for running President Barack Obama’s successful 2008 presidential campaign, published a book [A CITIZEN’S GUIDE TO BEATING DONALD TRUMP (2020)] that said the 2020 election “may come down to block-by-block street fights in Detroit, Philadelphia, and Milwaukee.” Since 2017, he had been doing policy and advocacy work for the Chan Zuckerberg Initiative. He was advising the group when it decided to give so much money toward privatizing and controlling the nation’s election system in 2020. Plouffe, one of the Democratic Party’s most successful campaigners, innately understood exactly what needed to happen for a lackluster Biden campaign to pull off a victory. He was part of the organization that gave millions of dollars to state and local governments, paving the way for liberal activists to gain entry into election offices in important state battlegrounds.

Hemingway, RIGGED, at 212. See also Gableman Report at 42 (quoting A CITIZEN’S GUIDE TO BEATING DONALD TRUMP at xiv (we need to defeat Trump and “[w]e’ll do it through turnout—growing the overall number of people who walk the walk and actually cast votes. Democracy isn’t a metaphor or a game. This year especially it’s a deadly serious test.”)).

The Zuckerbucks program and its involvement with CTCL, NVAHI, and CEIR also falls outside of exempt purposes because the parent program and the sub-programs of those three entities had the plain effect of participating in and intervening in the most contentious presidential (and Senate) campaigns in recent memory (if not American history), for the Senate elections in Georgia were the determining factor which party controlled the U.S. Senate. The practical impact of the programs, the focused spending in “Blue” and especially heavily Democrat urban areas in battleground States, makes it obvious that this was the intended purpose and design of the scheme. For that reason alone, tax-exempt status cannot continue to be afforded to CTCL, NVAHI, or CEIR. All of this is clear from the Doyle and Oliver study, among other factual points and arguments made above in Section I of this Complaint.

Similarly, it would be risible for CTCL, NVAHI, or CEIR to try to maintain that the effect of the \$400+ million in Zuckerbucks spending in the 2020 election cycle constituted an “insubstantial” part of the activities of those entities. It was not only the predominant, substantial effect of the scheme in practical terms, it was very clearly the very *raison d’être* of the scheme as well. This also independently should “destroy the exemption” in the words of the Supreme Court in *Better Business Bureau* case for each of CTCL, NVAHI, and CEIR. Mark Zuckerberg is fabulously wealthy but no rational regulator — and certainly not the financially savvy officials at the IRS — could possibly believe that Zuckerberg spent hundreds of millions of dollars leading up to an election, as if by accident, rather than specifically trying to swing the outcome of the 2020 presidential election.

Nonpartisanship in elections means nonpartisanship in elections. It doesn’t mean that the Democrat side in our elections can be favored on the argument that urban Democrat voters are “poor, distressed, or underprivileged.” Spending hundreds of millions of dollars to ensure get-out-the-vote efforts for one party is inherently discriminatory *and inherently political*, not charitable. Nor can the Zuckerbucks program, as expressed through the sub-programs of CTCL, NVAHI, and CEIR, be justified as “lessening ... the burdens of Government” on the theory that state and local government entities have some burden (translating into costs those government entities would otherwise bear) to educate potential voters as to how to register and the like. This is because the Zuckerbucks program was targeted at *particular*, i.e., at Democrat voters. Once the constitutional obligations of equal protection are considered, non-Democrat voters must be treated equally. Even if one assumes there is a government burden to register voters, Zuckerbucks did not seek to alleviate that burden in a constitutional fashion and hence this government-burden factor cuts against the legality of the Zuckerbucks Program compared to 501(c)(3) purposes as well.

Additionally, the Zuckerberg/Chan funds did not lessen the burden of any election office, but just funded *new operations* that were arguably not being performed before.

Nor is it plausible for CTCL, NVAHI, or CEIR to maintain that they are solely engaged in educational purposes. Local election officials may be getting “educated” that there are pots of money available that will let them “outsource” their public responsibilities to private NGO affiliates but that is not what the Internal Revenue Code allows. Moreover, the activities of Mr. Spitzer-Rubinstein in becoming the election czar of Wisconsin were not purely educational. He effectively held the keys to the election and, in many cases, he was not using Zuckerbucks to educate the people but using Zuckerbucks money so that the Democrat party could structurally shift the 2020 election outcomes in their favor. In short, the education function, to the extent it existed, had the wrong polarity. It ran in the wrong direction — by funneling “big data” toward the charitable giver and not toward members of the public, allowing CTCL, NVAHI, and CEIR to help themselves to the political outcome they fervently desired by further gorging on a Surrey-style tax expenditure — all to the detriment of the taxpayer forced to foot the bill for such a large tax subsidy.

Even if none of this were true, the CTCL, NVAHI, and CEIR all operated in darkness and attempted to keep it that way until it was too late and the 2020 presidential election was in the rear view after the January 20, 2021 inauguration. This means that these organizations fail Section 1.501(c)(3)-1(d)(3)(i)’s requirement that the educational purpose be one that presents a sufficiently full and fair explanation of the facts. As the *Washington Post* is fond of saying these days “Democracy dies in darkness.” So does democracy when it is assaulted by darkly illumined tax exemptions.

CTCL, NVAHI, and CEIR all place themselves outside the Section 501(c)(3) exemption for educational purposes under the Service’s methodological test as well. Under Prong 1 of that test, vast sums of money were directed to “educating” voters predominantly in Blue areas without any showing that predominantly Red areas did not need the same protective equipment against COVID or faced other needs such as for privately funded dropboxes and other vote-by-mail or at-home options (even assuming such methodologies were unambiguously good for democracy). The unequal spending pattern reveals that any claimed educational purpose for the Zuckerbucks program is a sham. *Cf.* Rev. Rul. 2007-41, Sit. 2.

Under Prong 2, the purpose and effect of the CTCL, NVAHI, and CEIR 2020 election programs were to support the distorted viewpoint that in-person voting was inferior to other forms of voting. In-person voting has been the Nation’s primary method of voting for centuries. Far more should have to be proven before it can be so fundamentally altered without democratic input derived from our Republican system

of voting (i.e., making changes to the system of elections only as a result of voting on new election laws and not based purely on the interjection of new sums of private money funding non-government lawyers and other “do-gooders” parachuting or penetrating deeply into the election process). Additionally, though beyond the scope of this Complaint, it is clear to most in the U.S. that COVID-related lockdowns, including fearmongering about COVID’s spread during the voting process, constituted a significant overreaction. Much misinformation about COVID, its dangers, the supposed inability of therapeutics to lessen the disease’s harmful effects, etc., were being pushed and overhyped. *See, e.g.,* Richard A. Epstein, *Coronavirus Overreaction: The hasty and disproportionate responses to COVID-19 will prove far more devastating than the disease*, Hoover Institution, available at [Coronavirus Overreaction | Hoover Institution](#) (Mar. 23, 2020) (last visited Sept. 22, 2022).

Prong 3 is also flunked because COVID-19 was a mere “cover story” for the Democrat party get-out-the-vote effort that CTCL, NVAHI, and CEIR were really running. “The private funding was billed publicly as ‘COVID-19 response grants,’ ostensibly to help municipalities acquire protective gear for poll workers or otherwise help prevent election officials and volunteers from contracting the virus. In practice, relatively little money was spent on measures to guard the health of election workers. Here, as in other cases, COVID-19 provided the cover to institute the left’s political wish list.” RIGGED at 213. *See also* Arvind Datta, *Elections: Zuckerberg Nonprofits Contributed Over \$45 Million in Georgia, Mostly to Democratic Counties*, Vision Times (June 16, 2021), available at [Elections: Zuckerberg Nonprofits Contributed Over \\$45 Million in Georgia, Mostly to Democratic Counties - Vision Times](#) (last visited Sept. 22, 2022) (“In the three counties that received the most funding, expenses for personal protective equipment (PPE) accounted for just 1.3 percent of spending. In contrast, nearly 10 times that amount was spent on mail-in voting.”).

For the same reason, educational-purpose Prong 4 also cannot be satisfied. The kinds of precautions the federal government advised (other than staying home) to avoid catching COVID—to wear one or more face masks, frequently wash hands or use hand-sanitizer, keep six feet of distance where possible, avoid coming to work while sick or being more cautious of those displaying symptoms, etc. — were all precautions well within the ability of each election worker, voter, or polling place volunteer to undertake for themselves. Hundreds of millions of dollars were obviously not spent to amplify on an educational message of self-protection that all forms of media (from the airwaves to the Internet to print) were already saturated with during the election season. *They were spent to convert the voting system from in-person voting to mail-in voting.* And that is precisely what all fair-minded analysts of the 2020 election have concluded was the purpose and effect of the Zuckerbucks program.

CONCLUSION

In light of the fact that CTCL, NVAHI, and CEIR have collectively spent hundreds of millions of dollars on their purpose of revolutionizing the way America votes in order to shift the outcome toward Democrats in key battleground States in 2020 — activities that constituted political campaign intervention and were not in furtherance of any *exempt purpose* — we urge the IRS to investigate whether these three organizations Section 501(c)(3) statuses should be revoked. And, because the evidence is so clear that this is precisely what happened, to revoke their exempt status posthaste. Finally, we request that the Service keep us apprised of the status of the investigations into the three entities (CTCL, CEIR, and NVAHI) that we have requested.

Respectfully submitted,



Russell T. Vought

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