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FEDERATION FOR AMERICAN IMMIGRATION REFORM

April 4, 2017

Mr. Steven Terner Mnuchin
 Secretary of the Treasury
 Department of the Treasury
 1500 Pennsylvania Avenue, NW
 Washington, D.C. 20220

Tax-Exempt Organization Referral Complaint

**Re: People For The American Way Foundation
 (EIN 13-3065716)**

Dear Secretary Mnuchin:

The Federation for American Immigration Reform (“FAIR”) respectfully requests an urgent Internal Revenue Service (“IRS”) investigation into the unlawful political activities of the People for the American Way Foundation (“PFAW”). The foundation’s tax ID number is EIN 13-3065716.

FAIR’s investigative referral consists of this letter, a completed IRS Form 13909, and supporting documentation found on the PFAW’s website.¹

BACKGROUND

PFAW is a tax exempt organization under 26 U.S.C. § 501(c)(3). PFAW reports to be a non-profit organization focused on creating equality. The focus of this referral is an exempt charitable activity, a blog published by PFAW, “Right Wing Watch” (“RWW”).²

The Right Wing Watch online blog is a major PFAW project. PFAW states that the exempt mission of RWW is reportedly “monitoring and exposing the activities of right-wing activists and organizations in order to expose their extreme agenda.”³ PFAW

¹ *People for the American Way Foundation*, <http://www.pfaw.org/> (last visited Apr. 03, 2017).

² *Right Wing Watch*, *People for the American Way*, <http://www.rightwingwatch.org/> (last visited Apr. 03, 2017).

³ *About*, *People for the American Way Foundation*, <http://www.rightwingwatch.org/content/about-right-wing-watch> (last viewed Apr. 03, 2017).

FAIR is a nonprofit public interest organization working to end illegal immigration and to set levels of legal immigration that are consistent with the national interest



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used the RWW blog to publish online articles and commentaries on Donald Trump's political views and campaign activities on a daily basis throughout the 2016 electoral campaign. The published RWW articles and commentaries were uniformly hostile to the campaign of the Republican presidential nominee and highly partisan. While attacking Mr. Trump and his Republican Party campaign for president, RWW did not engaged in similar attacks or commentaries on the Democratic Party nominee or other candidates.

A review of the RWW website indicates that during the 2016 presidential election cycle, PFAW repeatedly and routinely violated 26 U.S.C. § 501(c)(3) by engaging in campaign intervention. Exempt organizations are prohibited by law from engaging in this activity.⁴ Based upon the facts alleged below, FAIR urges that your Office immediately launch a full investigation into the PFAW's record of partisan intervention in the 2016 presidential campaign.

CLAIM: UNLAWFUL CAMPAIGN INTERVENTION

Violations of 26 U.S.C. § 501(c)(3) Necessitates the Revocation of PFAW's Tax-Exempt Status.

Tax-exempt organizations must operate exclusively for an exempted purpose and can "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." 26 U.S.C. § 501(c)(3). While 501(c)(3) organizations may take positions on issues, issue advocacy cannot function as campaign intervention.⁵ Even if a statement or communication does not tell the public to vote for or against a candidate, the communication can violate 501(c)(3)'s prohibition against campaigning if there is *any* message favoring or opposing a candidate running for public office.⁶

For tax exemption purposes, only an action organization may engage in significant campaign intervention, using only non-exempt (*i.e.*, taxable) funds. An organization that does not operate exclusively for an exempted purpose is an "action" organization.⁷ An "action organization" is defined as participat[ing] or interven[ing], directly or *indirectly*, in any political campaign on behalf or in opposition to any candidate for public office.⁸

⁴ IRS FS-2004-14 (Oct. 2004), available at <https://www.irs.gov/uac/tax-exempt-organizations-and-political-activities> (last viewed Apr. 03, 2017).

⁵ Rev. Rul. 2007-41, 2007-1 C.B. 1421.

⁶ IRS News Release FS-2006-17 (Feb. 2006).

⁷ 26 C.F.R. § 1.501(c)(3)-1; *see also United States v. Dykema*, 666 F.2d 1096, 1101 (7th Cir. 1981) ("[E]xemption 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.").

⁸ 26 C.F.R. § 1.501(c)(3)-1.

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While 501(c)(3) organizations may take positions on issues, issue advocacy cannot function as campaign intervention.⁹ Even if a statement or communication does not tell the public to vote for or against a candidate, the communication can violate a 501(c)(3)'s prohibition against campaigning if there is *any* message favoring or opposing a candidate running for public office.¹⁰

The following key factors determine whether a communication qualifies as campaign intervention:

- Whether the statement identifies one or more candidates.
- Whether the statement expresses approval or disapproval for the position.
- Whether the statement is expressed close to an election.
- Whether the statement references voting or an election.
- Whether the issue has been raised as an issue distinguishing candidates.
- Whether the communication is a part of an ongoing series of communications on the same issue that are made independent of any election.
- Whether the time of the communication and identification of the candidate are related to a non-electoral event such as a scheduled vote.¹¹

In each RWW article documented below, PFAW used its blog to oppose the presidential election campaign of then-Republican Party nominee Donald Trump. The blog articles did not provide readers with unbiased information about his political stances, but in fact criticized the then-Republican presidential nominee by personally insulting him, using inflammatory and disparaging terms, or expressing conclusions more on the basis of strong emotional feelings than of objective evaluations. Each post, along with the Donate Banners found on the RWW and PFAW website are examples of campaign intervention in violation of law.

EXAMPLES OF UNLAWFUL PFAW, RWW ACTIVITY

Through its RWW blog, PFAW deliberately intervened in the 2016 presidential election and engaged in advocacy against Donald Trump, which rises to the level of campaign intervention under law.

1. **The Right Wing Watch's Donate Banner, which appeared on every page of its website, attacked then-Republican Party Presidential nominee Donald Trump.**

⁹ Rev. Ruling, *supra* note 5.

¹⁰ IRS News Release, *supra* note 6.

¹¹ *Id.*

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PFAW blatantly attacked Donald Trump throughout its website and its specific publications. The most obvious example of electioneering on the Right Wing Watch website was its donate banner, which appeared across the top of all web pages on the www.rightwingwatch.org website, which stated:

To our readers: A Donald Trump presidency threatens to empower dangerous elements of the Radical Right that have, until recently, been relegated to the fringes of America. Never has the work of Right Wing Watch, a project of the People For the American Way dedicated to exposing the Far-Right's extreme and intolerant agenda, been more important. **As a non-profit, our main source of support is readers like you.** If you use Right Wing Watch, please consider making a contribution to support our work at this critical time.¹²

In *Better Business Bureau of Washington D.C., Inc. v. United States*, the Supreme Court determined that just one non-exempt purpose, if substantial, will destroy exemption status regardless of the other exempt purposes and activities to which the organization contributes.¹³ This banner violates every restrictive factor that the IRS considers when determining if an exempt organization has engaged in an unlawful campaign intervention: The Donate banner (1) identifies Donald Trump, (2) states that PFAW is against his campaign, and (3) asks the public to donate money to PFAW because of their stance against Donald Trump.

When a 501(c)(3) exempt organization flagrantly violates the law, the IRS can make an immediate assessment and determination of the organization's tax exempt status.¹⁴ The PFAW's Donate Banner fulfilled a substantial non-exempt purpose by condemning a political candidate from one political party—the Republican Party—in an election year. The banner directly linked the then-Republican presidential nominee to an “intolerant agenda” and expressly disapproved of him as a candidate. The most substantial portion of this message is that the Donate Banner was found on every page of the Right Wing Watch website, not just on the homepage. No matter what content you were searching for on RWW, the politically charged banner asking for individuals to donate to PFAW to stop Donald Trump appears at the top of the page. The RWW's constant message and request for funds to oppose a Donald Trump presidency clearly rises to the level of campaign intervention.

¹² *Donate Banner*, People for the American Way Foundation, available at <http://archive.is/2016.08.18-175509/http://www.rightwingwatch.org/> (last viewed Apr. 03, 2017).

¹³ IRS Priv. Ltr. Rul. 201020021 (May 21, 2010) (citing *Better Business Bureau v. United States*, 326 U.S. 279 (1945)).

¹⁴ IRS New Release, IR-2004-59 (Apr. 28, 2008).

2. The PFAW directly participated in campaign intervention by also asking for money through a Donate Pop Up box.

PFAW's main homepage had an even more blatant example of campaign intervention in the 2016 presidential election. When you visited the PFAW homepage, a large box appeared in the middle of the screen. Similar to RWW's banner at the top of the page, the pop up box on PFAW's homepage asks for donations. You must click around the box or exit the pop up box to see the content behind it. The content within the donate box read as follows:

DONATE TODAY TO HELP STOP A TRUMP PRESIDENCY. The Supreme Court is Too Important To Risk A Trump Nominee.¹⁵

PFAW's donate pop up box is a textbook example of campaign intervention. The statement identifies Donald Trump and PFAW's disapproval of him as a candidate. This appeared mere months before a Presidential election and references stopping Trump from becoming President. There is no independent value in the statement. It does not relate to issue advocacy or any other non-political agenda.

Both PFAW and RWW websites use partisan scare tactics to raise money against Donald Trump. They do not provide any other content, information, or purpose besides stating that their non-profit foundation opposed the Donald Trump campaign and that visitors to the website should donate money to the PFAW Foundation to help them oppose the Trump candidacy. These statements clearly violate the statutes and regulations that govern not-for-profit organizations.

3. Right Wing Watch published original content aimed at destroying Donald Trump's campaign and political stances.

In addition to its explicitly partisan Donate Banner and Donate Popup website tools, PFAW also published original partisan content that targeted then-Republican presidential nominee Donald Trump. The RWW website allows the visitor to browse information depending upon topic, person, or organization. Under the "People" drop down list, Right Wing Watch allows you to search for content about Donald Trump as well as other individuals that hold conservative viewpoints. In addition to the Donald Trump menu, there was also a tab dedicated to the 2016 election. Its attacks are blatant violations of IRS regulations that do not even attempt to disguise its political message against Donald Trump. For instance:

¹⁵ *Donate Pop-Up*, People for the American Way Foundation, available at <http://archive.is/vJ6xc/image> (last viewed Apr. 04, 2017).

- On July 22, 2016, RWW published an article, titled, “Donald Trump and The Appeal To White Voters.”¹⁶ PFAW’s unmistakable intent to intervene in the 2016 presidential campaign in a hostile and partisan manner is demonstrated by its final line: “Trump’s speech was a capstone on this week and a clear indication that his campaign believes that only white voters matter.”¹⁷ The article claimed that Trump speeches reveal that his campaign platform is based on racism.¹⁸
- After the Republican National Convention, on July 20, 2016, RWW published an article, titled, “RNC Turns Into Salem Witch Hunt Complete With A Show Trial & Satanism Accusation,” that analogized the Republican National Convention (“RNC”) to a witch hunt.¹⁹ The blog stated, “Donald Trump, now the GOP’s nominee for president, helped push these myths that paint the president as an illegal usurper who should have never been allowed to take office”²⁰ The article began with a condemnation of Donald Trump and quickly moved to Ben Carson and Chris Christie, two former Republican candidates for president.²¹ The article claimed that the RNC was nothing more than a witch hunt against Hilary Clinton.²² This article targeted not one, but three Republican politicians because they sought election opposed to the presumptive Democratic Party nominee, Hilary Clinton.²³
- In a July 14, 2016 RWW article, titled, “The Racial Blindness of Donald Trump,” PFAW declared then-Republican Party nominee Donald Trump to be a racist. It also denigrated remarks the candidate had made pertaining to the election’s fairness.²⁴ The article stated that “Trump’s comparison of his treatment during the Republican primary to the racism faced by African Americans is not simply evidence of his own narcissism, it is part of a deep-seated blindness he has expressed for decades. This blindness isn’t just ignorance; it’s part of Trump’s long-running strategy of promoting bigotry through resentment.”²⁵ The article then linked Trump to neo-Nazis, white supremacists, and other racist groups.²⁶

¹⁶ Ari Rabin-Havt, *Donald Trump and The Appeal to White Voters*, People for the American Way Foundation (Jul. 22, 2016), <http://www.rightwingwatch.org/content/donald-trump-and-appeal-white-voters>.

¹⁷ *Id.*

¹⁸ *Id.*

¹⁹ Brian Tashman, *RNC Turns Into Salem Witch Hunt With A Show Trial*, People for the American Way Foundation (Jul. 20, 2016), <http://www.rightwingwatch.org/content/rnc-turns-salem-witch-hunt-complete-show-trial-satanism-accusations>.

²⁰ *Id.*

²¹ *Id.*

²² *See id.*

²³ *See id.*

²⁴ Ari Rabin-Havt, *The Racial Blindness of Donald Trump*, People for the American Way Foundation (Jul. 14, 2016), <http://www.rightwingwatch.org/content/racial-blindness-donald-trump>.

²⁵ *Id.*

²⁶ *Id.*

- On July 6, 2016, RWW published an article, titled, “Trump’s Defenders Say He Isn’t Personally Bigoted. That’s Not The Point,” which stated that no matter what Trump’s personal beliefs, he and his campaign intentionally used bigotry for “political profit” and to “exploit racial mistrust for his own benefit.”²⁷ PFAW intentionally used the accusations of racism and bigotry to alienate potential votes from Donald Trump. Nowhere in the article are viewers provided unbiased information to make their own informed decisions about presidential candidates.
- On June 22, 2016, RWW published an article, titled, “Marjorie Dannenfelser: Trump’s Abortion Flip-Flops Are A Sign of Humility,” which claimed, “When it comes to Trump, whose history of unapologetic narcissism, pathological dishonesty and willingness to say whatever benefits him at the moment are undeniable”²⁸
- In a June 16, 2016 RWW article, titled, “Donald Trump’s Four Decades Of Racism,” PFAW provided no educational information about Donald Trump’s stances on social issues or policies, but instead attacked the then-Republican Party nominee in highly negative and partisan terms as a long time bigot who uses racism to his benefit.²⁹ The article stated further, “Republicans hoping that Trump will pivot away from his racism miss the fact that bigotry [] has been a hallmark of his business and personal life for decades.”³⁰
- On June 14, 2016, RWW published an article, titled, “Donald Trump, Who Opposes LGBT Rights, Claims Mantle Of LGBT Community,” claiming that the Donald Trump campaign was deliberately manipulating voter awareness of the Orlando shooting “to use a community hit by tragedy as cover for his own bigotry.”³¹ In the article, PFAW stated that “Trump is trying to use the massacre in Orlando to win support for his cause of attacking all Muslim-Americans, including LGBT Muslims.”³²

²⁷ Ari Rabi-Havt, *Trump’s Defenders Say He Isn’t Personally Bigoted. That’s Not The Point.*, People for the American Way Foundation (Jul. 6, 2016), <http://www.rightwingwatch.org/content/trump-s-friends-say-claim-isn-t-personally-bigoted-s-not-point>.

²⁸ Kyle Mantyla, *Marjorie Dannenfelser: Trump’s Abortion Flip-Flops Are A Sign Of Humility*, People for the American Way Foundation (Jun. 22, 2016), <http://www.rightwingwatch.org/content/marjorie-dannenfelser-trumps-abortion-flip-flops-are-sign-humility>.

²⁹ Ari Rabin-Havt, *Donald Trump’s Four Decades Of Racism*, People for the American Way Foundation (Jun. 16, 2016), <http://www.rightwingwatch.org/content/donald-trump-s-four-decades-racism>.

³⁰ *Id.*

³¹ Brian Tashman, *Donald Trump, Who Opposes LGBT Rights, Claims Mantle Of LGBT Community*, People for the American Way Foundation (Jun. 14, 2016), <http://www.rightwingwatch.org/content/donald-trump-who-opposes-lgbt-rights-claims-mantle-lgbt-community>.

³² *Id.*

- In a June 6, 2016 RWW article, titled, “The General Electorate Difference,” PFAW attacked the Trump campaign as “bigoted” from the time it began.³³
- On June 2, 2016, a PFAW Fellow published a highly derogatory and partisan blog article, titled, “The For-Profit Trump Presidency,” attacking the Trump presidential campaign for allegedly furthering the personal economic goals of the presumptive Republican Party nominee.³⁴ “[N]ever in our memory has a major presidential candidate so explicitly acknowledged his intent to use the White House as a means to personal profit.”³⁵ The article then stated that election to the presidency is just a way for Trump to further his “assorted scam businesses.”³⁶
- On June 1, 2016, RWW published an article, titled, “Trump University: Just Another Conservative Fraud,” stating that Trump used Trump University to “prey upon the elderly and uneducated” who had enrolled.³⁷ The article also stated, “With the Right’s track record, the presumptive GOP nominee should be touting the fraudulent activity of Trump University as another example of his conservative credentials.”³⁸
- On May 29, 2016, RWW published an article, titled, “Why Is Donald Trump Race-Baiting A Federal Judge? ‘Because I’m A Man Of Principle,’” that detailed Donald Trump’s comments about federal judge Gonzalo P. Curiel.³⁹ The article claims that Trump is signaling “to racists that their bigotry is a part of his formula for ‘making America great again.’”⁴⁰
- On May 26, 2016, RWW published an article, titled, “Donald Trump Is Testing White Nationalists’ Dream Electoral Strategy,” stating that Donald Trump is using a campaign strategy developed by “white nationalists” to “fundamentally

³³ Ari Rabin-Havt, *The General Electorate Difference*, People for the American Way Foundation (Jun. 6, 2016), <http://www.rightwingwatch.org/content/general-electorate-difference>.

³⁴ Ari Rabin-Havt, *The For-Profit Trump Presidency*, People for the American Way Foundation (Jun. 2, 2016), <http://www.rightwingwatch.org/content/profit-trump-presidency>.

³⁵ *Id.*

³⁶ *Id.*

³⁷ Ari Rabin-Havt, *Trump University: Just Another Conservative Fraud*, People for the American Way Foundation (Jun. 1, 2016), <http://www.rightwingwatch.org/content/trump-university-just-another-conservative-fraud>.

³⁸ *Id.*

³⁹ Ari Rabin-Havt, *Why Is Donald Trump Race-Baiting A Federal Judge? ‘Because I’m A Man of Principle.’*, People for the American Way Foundation (May 31, 2016), <http://www.rightwingwatch.org/content/why-donald-trump-race-baiting-federal-judge-because-im-man-principle>.

⁴⁰ *Id.*

realign[] the Republican Party by digging up and egging on Southern white racism against African Americans – only this time with Latinos as the target.”⁴¹

- On May 20, 2016, RWW published an article, titled, “At NRA Convention Trump Helps Stoke Fear, Feed Gun Industry Profit,” stating that the Trump campaign supports Second Amendment rights to “keep this gravy train of fear fueling the bottom line”⁴² RWW made an explicit partisan attack on the then-Republican Party nominee and his campaign platform, stating that Trump’s position on Second Amendment issues creates “a climate of fear around the notion that a Democratic president will strip Americans of gun rights”⁴³
- On May 19, 2016, RWW published an article, entitled, “Shaming Women Is Now A Donald Trump Policy Position,” that linked the Donald Trump campaign to certain alleged tactics of the anti-abortion movement, stating that Trump shames women and mistreats women, hoping thereby to stop them from seeking medical assistance.⁴⁴
- On May 9, 2016, RWW again attacked and denigrated the Trump campaign in an online report, titled, “Trump’s Team: The Bigoted, Unhinged Conspiracy Theorists Benefiting From Donald Trump’s Campaign,” stating that “[b]efore the GOP presidential frontrunner started winning the backing of Republican leaders, he assembled a team of ardent right-wing conspiracy theorists whose bigoted and bizarre beliefs once put them decidedly on the fringes of American politics.”⁴⁵
- On April 25, 2016, RWW published an article, titled, “Donald Trump Will ‘Get Rid of Your Cocaine Problems,’” that opened by stating, “Donald Trump has already made some big promises in this campaign, vowing to do everything from eliminating depression to ensuring that ‘all of the bad things happening in the

⁴¹ Miranda Blue, *Donald Trump Is Testing White Nationalists’ Dream Electoral Strategy*, People for the American Way Foundation (May 26, 2016), <http://www.rightwingwatch.org/content/donald-trump-testing-white-nationalists-dream-electoral-strategy>.

⁴² Ari Rabin-Havt, *At NRA Convention Trump Helps Stoke Fear, Feed Gun Industry Profits*, People for the American Way Foundation (May 20, 2016), <http://www.rightwingwatch.org/content/nra-convention-trump-helps-stoke-fear-feed-gun-industry-profits>.

⁴³ *Id.*

⁴⁴ Ari Rabin-Havt, *Shaming Women Is Now A Donald Trump Policy Position*, People for the American Way Foundation (May 19, 2016), <http://www.rightwingwatch.org/content/shaming-women-now-donald-trump-policy-position>.

⁴⁵ Brian Tashman, *Trump’s Team: The Bigoted, Unhinged Conspiracy Theorists Benefiting From Donald Trump’s Campaign*, People for the American Way Foundation (May 9, 2016), <http://www.rightwingwatch.org/content/trumps-team-bigoted-unhinged-conspiracy-theorists-benefiting-donald-trumps-campaign>.

U.S. will be rapidly reversed.”⁴⁶ The RWW article maliciously attacked the then-Republican presidential nominee’s electoral aspiration to assist Americans struggling with personal issues such as addiction.⁴⁷

- On April 22, 2016, RWW published an article, titled, “Can Donald Trump Hold The Same Policy Position For Longer Than 24 Hours?,” stating that Donald Trump “has mastered the art of the flip-flop.”⁴⁸ The article painted Trump as a candidate who should be rejected by the voters for allegedly changing policy positions on a day to day basis.⁴⁹
- On April 20, 2016, RWW maliciously attempted to affiliate Donald Trump with the views of a self-proclaimed prophet named Mark Taylor.⁵⁰ PFAW claimed in the blog article, titled, “Self-Proclaimed Prophet: God Will Make Donald Trump President and Kill His Enemies,” that Taylor has stated that “God told him Donald Trump will be the next president and that anyone who criticizes him will be struck down”⁵¹ Using the RWW blog, PFAW attacked the then-Republican Party nominee’s character by urging voters to associate Trump with Taylor’s viewpoints, even though Trump has never acknowledged or affirmed Taylor’s statements or beliefs.
- In an earlier April 18, 2016 RWW article, titled, “The ‘National Diversity Coalition for Trump’ Is Exactly What You’d Expect,” PFAW linked Trump to the views of Lance Wallnau, who PFAW claimed advocates for Christians “to ‘do whatever is necessary’ to take control of all aspects of culture.”⁵² The RWW article attacked then-Republican nominee Trumps’ credibility by associating him with Wallnau’s views, even though Trump has never affirmed that his political or personal viewpoints align with Wallnau’s reported views.

⁴⁶ Brian Tashman, *Donald Trump Will ‘Get Rid of Your Cocaine Problems’*, People for the American Way Foundation (Apr. 25, 2016), <http://www.rightwingwatch.org/content/donald-trump-will-get-rid-your-cocaine-problems>.

⁴⁷ *Id.*

⁴⁸ Brian Tashman, *Can Donald Trump Hold The Same Policy Position For Longer Than 24 Hours?*, People for the American Way Foundation (Apr. 22, 2016), <http://www.rightwingwatch.org/content/can-donald-trump-hold-same-policy-position-longer-24-hours>.

⁴⁹ *See id.*

⁵⁰ Brian Tashman, *Self-Proclaimed Prophet: God Will Make Donald Trump President And Kill His Enemies*, People for the American Way Foundation (Apr. 20, 2016), <http://www.rightwingwatch.org/content/self-proclaimed-prophet-god-will-make-donald-trump-president-and-kill-his-enemies>.

⁵¹ *Id.*

⁵² Kyle Mantyla, *The ‘National Diversity Coalition For Trump’ Is Exactly What You’d Expect*, People for the American Way Foundation (Apr. 18, 2016), <http://www.rightwingwatch.org/content/national-diversity-coalition-trump-exactly-what-you-d-expect>.

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CONCLUSION

For the reasons described above, FAIR respectfully requests that the IRS Exempt Organizations division immediately investigate the blatant violations of 26 U.S.C. § 501 by the PFAW and its RWW blog. The communications identified above qualify as prohibited campaign intervention activity under 26 U.S.C. § 501(c)(3) and only benefited the electoral opponents of the named candidates, and the personal political interests of the PFAW. The communications served no cognizable exempt purpose. Because the PFAW is not operating exclusively for an exempted purpose, the PFAW must be designated a non-exempt "action" organization, and tax levied on these and related projects.

FAIR is itself acutely aware of the restrictions on electioneering and campaign intervention, which it must carefully and continuously monitor and observe as a condition for operating in tax-exempt status in the vitally important but highly contentious field of immigration law. For the IRS to turn a blind eye to the continuing operational defiance and violation of these restrictions by the wealthy and politically-connected PFAW, as set forth in this referral would set a corrupt and discriminatory standard that would damage the collection of federal taxes in general, which must rely on a public perception that the IRS operates in a fair, consistent and impartial manner when exempting organizations from taxation.

Should you or your designee have any questions, please contact me. Thank you for your time and consideration in this important matter.

Sincerely,



Bob Dane
Executive Director
Federation for American Immigration Reform

CC: Mr. John Koskinen, Commissioner, Internal Revenue Service
Ms. Tamera Ripperda, Director, Exempt Organizations, Internal Revenue Service
The Hon. Orrin Hatch, Chairman, Committee on Finance, U.S. Senate
The Hon. Kevin Brady, Chairman, Ways and Means Committee, U.S. House of Representatives