

U.S. House of Representatives  
Washington, DC 20515  
August 20, 2021

The Honorable Janet L. Yellen  
Secretary  
Department of the Treasury  
1500 Pennsylvania Avenue, N.W.  
Washington, D.C. 20220

The Honorable Charles P. Rettig  
Commissioner  
Internal Revenue Service  
1111 Constitution Avenue, NW  
Washington, D.C. 20224

Dear Secretary Yellen and Commissioner Rettig:

The Internal Revenue Service (IRS) enforces regulations that aim to empower the social impact and community development offered by service organizations – that is, tax-exempt status for 501(c)3 organizations offer a significant advantage to service-based organizations. However, it is also the responsibility of the IRS to ensure that protections, such as 501(c)3 status, are not manipulated by fraud, wrongdoing, or other misrepresentation by organizations or persons operating in bad faith. Allowing this critical program to be used by bad faith actors reduces tax revenue, abuses our regulatory system, and could empower bad actors by providing them a tax advantage.

With that concern in mind, I wish to draw your urgent attention to the 501(c)3 status of organizations that may support violent extremist causes that seek to undermine our democracy and fuel hate in our communities. In a recent report published by the Anti-Defamation League (ADL), they identified several organizations with 501(c)3 status that may be misrepresenting themselves such as the Oath Keepers Educational Foundation, American Phoenix Project, American Patriot Vanguard Iii Mc., and Sovereign American Project Inc.. Additionally, the report also states that other groups have been found to be unlawfully enriching themselves or family members, namely the VDARE Foundation and American Freedom Defense Initiative. The report also claims that other 501(c)3 groups are engaging in unlawful self-dealing including the American Freedom Law Center and Proclaiming Justice to the Nations. These organizations crowd out legitimate 501(c)3 protections and fuel social discord. Moreover, some of the groups listed in the report were present at the January 6 Insurrection at the U.S. Capitol.

I strongly believe you should review the 501(c)3 status of these organizations and others that may engage in similar behavior for hateful objectives and consider suspending their 501(c)3 status. At a pivotal time for American democracy and the security of American communities, we must ensure that the government is not providing undue benefits to those who seek to sow social unrest, undermine democracy, and directly attacked the U.S. Capitol on January 6.

Thank you for your consideration, and I look forward to your response.

Sincerely,



Ritchie Torres  
Member of Congress