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United States Senate

August 4, 2025

COMMITTEES
SELECT COMMITTEE ON INTELLIGENCE
CHAIRMAN
SENATE ARMED SERVICES COMMITTEE
JOINT ECONOMIC COMMITTEE
ENERGY AND NATURAL RESOURCES

The Honorable Billy Long
Commissioner
Internal Revenue Service
1111 Constitution Avenue, NW
Washington, DC 20224

Dear Commissioner Long,

I write urging you to investigate the Council on American-Islamic Relations' (CAIR) status as a 501(c)(3) nonprofit organization. Recent news and longstanding evidence demonstrate CAIR's ties to terrorist organizations, including Hamas and the Muslim Brotherhood, and their activities.

CAIR purports to be a civil rights organization dedicated to protecting the rights of American Muslims. But substantial evidence confirms CAIR has deep ties to terrorist organizations. In fact, in the largest terrorism-financing case in U.S. history, CAIR was listed as a member of the Muslim Brotherhood's Palestine Committee.¹ Government exhibits from the trial revealed that CAIR's founders participated in a meeting of Hamas supporters in Philadelphia, where they discussed strategies to advance the Islamist agenda in America while concealing their true affiliations.

These connections are not mere historical footnotes. In a November 2023 speech, CAIR's national executive director, Nihad Awad, stated that he was "happy to see" Palestinians "breaking the siege and throwing down the shackles of their own land" during the horrific October 7th terrorist attacks by Hamas in Israel.² These are only a few examples of CAIR's heinous activities.

The Internal Revenue Code requires that 501(c)(3) organizations operate exclusively for charitable, educational, or religious purposes, and are prohibited from providing material support to terrorism. The IRS has broad authority to examine whether an entity's operations align with its exempt purpose. Tax-exempt status is a privilege, not a right, and it should not subsidize organizations with links to terrorism.

I request that the IRS immediately investigate CAIR's compliance with section 501(c)(3), including a review of its financial records, affiliations, and activities.

I look forward to working with you on this matter.

Sincerely,



Tom Cotton
United States Senator

¹ <https://www.investigativeproject.org/361/cair-identified-by-the-fbi-as-part-of-the-muslim>

² <https://www.foxnews.com/us/cair-director-says-happy-witness-oct-7-says-israel-does-not-have-right-self-defense>