

October 2, 2024

The Honorable Danny Werfel
Commissioner
Internal Revenue Service
1111 Constitution Avenue, Northwest
Washington, DC 20224

Dear Commissioner Werfel,

I write regarding a tax-exempt charity that may be violating federal law. The Voter Participation Center is a 501(c)(3) charitable organization that reportedly engages in partisan voter-registration drives.

The IRS prohibits 501(c)(3) organizations from conducting partisan voter-education or voter - registration activities. The IRS states that a 501(c)(3) organization may only conduct voter-registration drives "if they are conducted in a neutral, non-partisan manner." It further warns that a private foundation is subject to a tax if it uses funds for partisan voter-registration drives.

According to the *Washington Free Beacon*, the Voter Participation Center is targeting likely Democrat voters and excluding likely Republican voters through its voter-registration ads on social media. The Voter Participation Center has instructed Facebook to exclude users from seeing ads if they expressed interest in "John Wayne," "Redneck Mud Club," "Daytona 500," "Duck Dynasty," and other topics associated with conservatives. On the other hand, the group instructed Facebook to target users interested in "hot yoga," "Charli XCX" (who is closely associated with Kamala Harris's presidential campaign), "Pitchfork Media," and other topics that tend to interest progressives.

The Voter Participation Center has spent over a million dollars on this ad drive. It has also paid over \$50 million to Democrat micro-targeting firms. According to 26 U.S. Code § 4945(d)(2), these partisan expenditures must be taxed.

The IRS should immediately open an investigation into this organization.

Sincerely,



Tom Cotton
U.S. Senator