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November 21, 2022

Mr. Cameron T. Seward
General Counsel & Director of Operations
Conservative Partnership Institute
300 Independence Avenue SE
Washington, D.C. 20003

Dear Mr. Seward:

I write to request information regarding the Conservative Partnership Institute's (CPI) reported activities benefiting Republican candidates and the Republican National Committee (RNC), in contravention of rules governing activities of tax-exempt 501(c)(3) organizations.

Organizations formed under section 501(c)(3) of the Internal Revenue Code are prohibited from directly or indirectly participating in, or intervening in any political campaign on behalf of, or in opposition to, a candidate for elective public office.¹ Selectively offering facilities to political campaigns, or making public statements of position in favor of or in opposition to any candidate for public office, clearly violate the prohibition against political campaign activity.² Further, a 501(c)(3) organization must not be organized or operated for the benefit of private interests, including the private interests of a political party.³

CPI is a 501(c)(3) organization and expressly solicits tax-deductible charitable donations to support its work.⁴ Despite CPI's 501(c)(3) status, publicly available information about CPI's activities appears to indicate that CPI is participating in prohibited political campaign intervention and conferring a private benefit to the Republican Party and the RNC:

¹ 26 U.S.C. § 501(c)(3); 26 C.F.R. § 1.501(c)(3)-1(b)(3).

² Internal Revenue Service, *The Restriction of Political Campaign Intervention by Section 501(c)(3) Tax-Exempt Organizations*, <https://www.irs.gov/charities-non-profits/charitable-organizations/the-restriction-of-political-campaign-intervention-by-section-501c3-tax-exempt-organizations> (last accessed Nov. 4, 2022); IRS Rev. Rul. 2007-41, 2007-25 I.R.B. at 10-11, (June 18, 2007) <https://www.irs.gov/pub/irs-drop/rr-07-41.pdf>.

³ 26 C.F.R. § 1.501(c)(3)-1(d)(1)(ii).

⁴ Conservative Partnership Institute, "CPI Membership," <https://secure.conservativepartnership.org/57t6m/d> ("Strengthen the conservative movement by making a tax-deductible gift to CPI today. . . . Conservative Partnership Institute, Inc. is an IRS-approved section 501(c)(3) public charity. Your donation to Conservative Partnership Institute, Inc. is tax-deductible to the extent allowed by law.") (last accessed Nov. 8, 2022).

- CPI selectively offers its facilities and services to Republican candidates and political committees.** A 501(c)(3) organization engages in prohibited political campaign intervention if it selectively offers its facilities to political candidates or committees.⁵ Since 2020, dozens of Republican candidates have used campaign funds to pay for the use of CPI’s facility and services, including for “campaign events,” according to Federal Election Commission (FEC) records.⁶ Further, CPI serves as the location for four political action committees: Senate Conservatives Fund, Senate Conservatives Action, House Freedom Fund, and House Freedom Action.⁷ However, FEC records show no examples of Democratic officials, candidates, or political action committees paying CPI for any purpose, nor does CPI provide any information about how a member of the general public may rent CPI facilities.
- CPI selectively features Republican candidates at its events and on its social media.** A 501(c)(3) organization engages in prohibited political campaign intervention if it selectively invites political candidates to speak at an organization event and campaign activity occurs in connection with the candidate’s attendance.⁸ At CPI’s Florida “Election Integrity Network” event on March 25, 2022, Governor Ron DeSantis, who was on the ballot in the 2022 Florida governor’s election, gave an address in which he stated, “We need everybody to come out and really, really have a huge, huge November in the state of Florida.”⁹ Before DeSantis spoke, then-State Rep. Cord Byrd told the crowd, “We want to make sure that we reelect the governor.”¹⁰ Further, CPI’s Twitter account also retweeted political candidates, despite the IRS’s prohibition against posting online materials that favor or oppose a candidate.¹¹ The account for CPI’s “Election

⁵ IRS Rev. Rul. 2007-41, 2007-25 I.R.B. at 10-11, (June 18, 2007) <https://www.irs.gov/pub/irs-drop/rr-07-41.pdf>.

⁶ Disbursements to “Conservative Partnership”, 2020-22, FEC.gov, https://www.fec.gov/data/disbursements/?data_type=processed&recipient_name=Conservative+Partnership&min_date=01%2F01%2F2020&max_date=12%2F31%2F2022 (CPI’s headquarters appears to be owned by the “Conservative Partnership Center, LLC” which is described as a “disregarded entity” controlled by CPI on CPI’s tax return. Such a “disregarded entity” LLC is generally treated as part of the 501(c)(3) for tax purposes, and a 501(c)(3) organization cannot use a disregarded LLC to engage in activities that it could not otherwise take directly).

⁷ See Senate Conservatives Fund, “Contact,” <https://www.senateconservatives.com/contact> (last accessed Nov. 9, 2022); Senate Conservatives Action, “Contact,” <https://www.senateaction.com/contact> (last accessed Nov. 9, 2022); House Freedom Fund, “Contact,” <https://www.housefreedomfund.com/contact> (last accessed Nov. 9, 2022); House Freedom Action, <https://www.housefreedomaction.com/> (last accessed Nov. 9, 2022) (each page showing the PAC located at the CPI headquarters at 300 Independence Ave SE, Washington DC 20003).

⁸ See, e.g., IRS, *Frequently Asked Questions About the Ban on Political Campaign Intervention by 501(c)(3) Organizations: Speaking as Non-Candidate*, <https://www.irs.gov/charities-non-profits/charitable-organizations/frequently-asked-questions-about-the-ban-on-political-campaign-intervention-by-501c3-organizations-speaking-as-non-candidate> (last accessed Nov. 11, 2022); IRS Rev. Rule 2007-41, Situation 9.

⁹ Tom Dreisbach, *Experts say a Trump-backed charity is pushing the boundaries of tax law*, NPR (Aug. 31, 2022), <https://www.npr.org/2022/08/31/1119751840/experts-say-a-trump-backed-charity-is-pushing-the-boundaries-of-tax-law> [hereinafter Dreisbach article].

¹⁰ *Leaked Audio: Cleta Mitchell’s Election Integrity Network Bringing Conspiracy Theorists Into Election System*, DOCUMENTED (Aug. 2, 2022), <https://documented.net/investigations/recordings-reveal-whats-really-going-on-cleta-mitchell-election-integrity-network> [hereinafter Documented article].

¹¹ IRS, *Frequently Asked Questions About the Ban on Political Campaign Intervention by 501(c)(3) Organizations: Website Postings and Links*, <https://www.irs.gov/charities-non-profits/charitable-organizations/frequently-asked-questions-about-the-ban-on-political-campaign-intervention-by-501c3-organizations-website-postings-and-links> (last accessed Nov. 11, 2022).

Integrity Network” has retweeted the campaign accounts of Rep. Boebert, as well as Kari Lake, the 2022 Republican candidate for Arizona governor.¹² After NPR contacted CPI for comment, CPI deleted every tweet from before March 2022.¹³

- **CPI’s “Election Integrity Network” offers a private benefit to the Republican Party and the RNC.** A 501(c)(3) organization provides an impermissible private benefit to a political party if it provides programs to recruit and train poll watchers and workers in a partisan manner.¹⁴ CPI’s “election integrity” programs appear to be entirely partisan. The RNC’s national election integrity director Josh Findlay addressed multiple CPI summits, stating that the RNC is “part of the team” and characterizing the RNC’s own “election integrity” efforts as focused on supporting CPI by helping with organization and staffing.¹⁵ In Pennsylvania, the RNC election integrity state director, Andrea Raffle, worked directly with the Election Integrity Network to plan the summit, presented at the event, and is helping to lead the statewide coalition.¹⁶ No Democratic officials spoke at CPI’s summits, and the Democratic National Committee told NPR that they were unaware of receiving any invite from CPI.¹⁷ Speakers at CPI summits have repeatedly emphasized how their activities will benefit the Republican Party.¹⁸ Further, CPI’s “Citizens Guide To Building An Election Integrity Infrastructure” references how people can work with “the local GOP.”¹⁹

The above-mentioned activities by CPI, which appear to brazenly flout IRS’s regulations on permissible activities for 501(c)(3) organizations, undermine the public’s trust and raise questions as to whether congressional action is required to address such abuses. Accordingly, I ask that you provide a response to the following questions no later than December 31, 2022.

1. In the 2022 election cycle, how many political fundraisers and campaign events were held at CPI facilities? Of these fundraisers and campaign events, how many were for Republican candidates, and how many were for Democratic candidates?
2. What benefits are associated with CPI “membership?” How does CPI calculate the costs of membership? What is the procedure for becoming a CPI “member”?

¹² Dreisbach article, *supra* n. 9.

¹³ *Id.*

¹⁴ *See, e.g., American Campaign Academy v. Commissioner*, 92 T.C. 1053 (1989) (upholding the IRS’s denial of an organization’s exemption under 501(c)(3) because its program to train political campaign professionals had the substantial nonexempt purpose of benefiting the private interests of Republican Party entities and candidates).

¹⁵ Heidi Przybla, *RNC links up with ‘Stop the Steal’ advocates to train poll workers*, POLITICO (Aug. 2, 2022), <https://www.politico.com/news/2022/08/02/rnc-stop-the-steal-advocates-poll-workers-00049109>; *see also* Documented article, *supra* n. 10.

¹⁶ Documented article, *supra* n. 10.

¹⁷ Dreisbach article, *supra* n. 9.

¹⁸ *Id.* (“At CPI’s event in Pennsylvania, according to leaked audio obtained by the investigative watchdog organization Documented, two RNC ‘election integrity’ officials told the audience about how to enlist in the party’s poll watching efforts in the 2022 midterms. Those efforts, they said, could help with the Republicans’ election-related legal challenges.”)

¹⁹ *Citizens Guide to Building an Election Integrity Infrastructure*, Election Integrity Network of the Conservative Partnership Institute (Nov. 2021), <https://www.documentcloud.org/documents/21195360-citizens-guide-to-building-an-election-integrity-infrastructure-november-2021>.

3. Has CPI ever made “membership” available to Democratic candidates or officeholders? Has CPI ever allowed Democratic candidates or officeholders to rent, use, or hold events at CPI’s facilities?
4. Did CPI invite Mr. DeSantis’s opponent to the Florida “Election Integrity Network” event? If yes, please provide copies of that invitation.
5. How many RNC officials have participated in CPI’s “Election Integrity Network” activities or coalitions? How many DNC officials have participated in CPI’s “Election Integrity Network” activities or coalitions?
6. Please provide a copy of any invitations that the Election Integrity Network extended to officials with Republican or Democratic party committees.
7. In the 2022 election cycle, how many individuals did the Election Integrity Network train as poll workers? Of that number, how many were certified by the Republican Party, and how many were certified by the Democratic Party?
8. In the 2022 election cycle, how many individuals did the Election Integrity Network train as election observers or challengers? Of that number, how many were certified by the Republican Party, and how many were certified by the Democratic Party?
9. Former President Trump’s “Save America” political action committee gave CPI \$1 million in 2021. Please list all political action committees that have donated to CPI and the amount of each donation.

Sincerely,



Sheldon Whitehouse
Chair, Senate Finance Subcommittee on Taxation and
IRS Oversight