

February 14, 2022

Mr. Robert Malone
Director, Exempt Organizations Division
Internal Revenue Service
TEGE Referrals Group - MC 4910 DAL
1100 Commerce Street
Dallas, TX 75242

Re: Complaint against Americans for Public Trust

Dear Mr. Malone:

We respectfully request that the Internal Revenue Service (“IRS”) immediately open an investigation into Americans for Public Trust (“APT”), EIN 84-4413894. Based on APT’s recent television advertisements that advocate unsupported and misleading positions, we have reason to believe that APT is not properly organized under Section 501(c)(3) of the Internal Revenue Code. If the IRS determines that APT is not operating exclusively for an exempt purpose, the IRS has the obligation to revoke APT’s tax-exempt status.

I. Factual Background

APT is an active 501(c)(3) organization that was incorporated in Virginia on January 16, 2020.¹ APT’s Articles of Incorporation state that the organization is organized exclusively for charitable and educational purposes and will engage in activities including “working to restore trust in government by exposing corruption and unethical behavior.”² On May 12, 2020, the IRS determined the organization qualified for 501(c)(3) tax exempt status.³

APT has aired three television advertisements, which are accessible on one of APT’s websites (www.darkmoneyrewarded.com), as well as the organization’s YouTube channel.⁴ Public data suggests that APT placed advertising buys for the two advertisements at issue in this complaint

¹ *Entity Information*, VA. ST. CORP. COMM’N., <https://cis.scc.virginia.gov/EntitySearch/BusinessInformation?businessId=11012125&source=FromEntityResult&isSeries=False> (last visited Aug. 11 2021).

² *Id.*

³ *See Results for Tax Exempt Organization Search*, IRS, <https://apps.irs.gov/app/eos/allSearch> (last visited Aug. 11, 2021).

⁴ *Dark Money Rewarded*, AMERICANS FOR PUBLIC TRUST, <https://darkmoneyrewarded.com> (last visited Aug. 11, 2021); *Americans for Public Trust*, YOUTUBE, <https://www.youtube.com/channel/UCj4WxY-tAzH7bxXxvNeoi4g> (last visited Aug. 11, 2021).

for \$482,300.⁵ The organization has spent a total of \$1,803,801 year-to-date on advertising buys.⁶

During the time in which the ads were run, APT’s “About Us” website page included two individuals and their titles: Adam Paul Laxalt, Outside Counsel and Caitlin Sutherland, Executive Director.⁷ Mr. Laxalt was the Attorney General of Nevada from 2015 to 2019.⁸ He also served as the Nevada co-chair of Trump’s presidential campaign in 2020.⁹ Ms. Sutherland most recently worked as a Deputy Research Director for the Senate Leadership Fund, a Republican Super PAC, and as Research Director at the National Republican Congressional Committee.¹⁰

A. Advertisement 1

On February 18, 2021, Politico reported that a “trio of conservative organizations” launched a multi-million dollar advertising blitz to undermine two of President Biden’s nominees.¹¹ The organizations involved in the ad blitz were APT and two 501(c)(4) organizations: Judicial Crisis Network and Heritage Action for America.¹² One Republican strategist involved in the coalition explained that this was a “highly coordinated effort” to raise awareness of President Biden’s alleged pay-to-play approach to dark money groups and to oppose two of his nominees.¹³

On the same day, February 18, 2021, the 501(c)(4) groups and APT uploaded their advertisements to their respective YouTube channels.¹⁴ APT’s advertisement is titled “Liberal Dark Money Cashes In” and the voiceover states:¹⁵

Liberals spent a record amount of dark money to elect Biden. Now, they are cashing in. Ron Klain led a top dark money group, now, chief of staff. Gina McCarthy, from dark money to climate advisor. Cancelling the Keystone pipeline killing good union jobs. And why won’t Biden re-open the schools? Teachers unions and their

⁵ Exhibit A (chart organized from public data).

⁶ *Id.*

⁷ Exhibit B (screenshot of APT “About Us” page on March 7, 2021).

⁸ 33rd Nevada Attorney General, OFFICE OF THE ATT’Y GEN., [https://ag.nv.gov/Bios/Biographies/33 - Adam Paul Laxalt/](https://ag.nv.gov/Bios/Biographies/33_-_Adam_Paul_Laxalt/) (last visited October 8, 2021).

⁹ Seeman, Mathew, *Former AG Adam Laxalt joins Trump re-election team in Nevada*, NBC NEWS (Oct. 23, 2019), <https://news3lv.com/news/local/former-ag-adam-laxalt-joins-trump-re-election-team-in-nevada>.

¹⁰ Exhibit B.

¹¹ McGraw, Meredith, *A trio of conservative groups tries to torpedo two top Biden nominees*, POLITICO (Feb. 18, 2021), <https://www.politico.com/news/2021/02/18/conservative-groups-ad-blitz-biden-469714>.

¹² *Id.*

¹³ *Id.* The term “dark money” is widely used to refer to entities that are not required to disclose their donors.

¹⁴ Americans for Public Trust, *Liberal Dark Money Cashes In*, YOUTUBE, <https://www.youtube.com/watch?app=desktop&v=3mrL9AOsaKM> [Advertisement 1]; Judicial Crisis Network, *Dangerous Appointee*, YOUTUBE, <https://www.youtube.com/watch?v=IIQ3kBuYroc>; Heritage Action for America, *Becerra -- Not the Right Choice*, YOUTUBE, <https://www.youtube.com/watch?v=el8qni5RgRI>.

¹⁵ Advertisement 1.

dark money. From personnel to policy, Biden is just starting to payback all that dark money.

The advertisement ends with on-screen text: “Learn more at DarkMoneyRewarded.com.”¹⁶ The website states that Dark Money Rewarded is an APT project.¹⁷ The website only provides links to news articles and does not provide any original research.¹⁸

During the advertisement’s voiceover claiming Klain led a top dark money group, the on-screen text displays “Center for American Progress Action Fund” (“CAPAF”).¹⁹ CAPAF is a 501(c)(4) nonpartisan organization and Klain served as a member of its Board of Directors.²⁰ While the advertisement refers to CAPAF as a “top dark money group,” the organization discloses donors on its website and prohibits all corporate donations from remaining anonymous.²¹

The advertisement also appears to link Gina McCarthy to President Biden’s decision to revoke construction permits for the Keystone XL pipeline project, but does not provide any evidence for McCarthy’s involvement or connection with that decision.²²

Finally, the advertisement claims teachers unions and their dark money are responsible for President Biden’s “failure to reopen schools” during the Covid-19 pandemic.²³ The advertisement cites a February 9, 2021 article by the Center for Responsive Politics (“CRP”), a nonpartisan 501(c)(3) research organization.²⁴ The cited article explains that the most influential teachers unions endorsed and supported Biden and Democratic Senate candidates.²⁵ The article does not conclude that the support from teachers unions caused President Biden to fail to re-open schools.²⁶ Rather, the article includes a political opinion from Senator Minority Leader Mitch McConnell (who supported resuming in-person instruction immediately): “Science is not the obstacle. Federal money is not the obstacle. The obstacle is a lack of willpower . . . among the

¹⁶ Advertisement 1; *Dark Money Rewarded*, AMERICANS FOR PUBLIC TRUST, <https://darkmoneyrewarded.com> (last visited Aug. 11, 2021).

¹⁷ *Dark Money Rewarded*, AMERICANS FOR PUBLIC TRUST, <https://darkmoneyrewarded.com> (last visited Aug. 11, 2021).

¹⁸ *Id.*

¹⁹ Advertisement 1.

²⁰ McGraw, Meredith, *A trio of conservative groups tries to torpedo two top Biden nominees*, POLITICO (Feb. 18, 2021); *About the Center for American Progress Action Fund*, CENT. FOR AMERICAN PROGRESS ACTION FUND, <https://www.americanprogressaction.org/capaf-mission/> (last visited Aug. 11, 2021).

²¹ *Our Supporters*, CENT. FOR AMERICAN PROGRESS ACTION FUND, <https://www.americanprogressaction.org/about/c4-our-supporters/> (last visited Aug. 11, 2021).

²² See Advertisement 1.

²³ *Id.*

²⁴ *Id.*; *Our Vision and Mission: Inform, Empower & Advocate*, CENTER FOR RESPONSIVE POLITICS, <https://www.opensecrets.org/about/> (last visited Aug. 11, 2021).

²⁵ McFadden, Alyce, *Biden, teachers unions confront school reopening*, CENTER FOR RESPONSIVE POLITICS (Feb. 9, 2021), <https://www.opensecrets.org/news/2021/02/teachers-unions-biden-school-reopening/>.

²⁶ See *id.*

rich, powerful unions that donate huge sums to Democrats and get a stranglehold over education in many communities.”²⁷

B. Advertisement 2

On March 10, 2021, Senator Whitehouse, Chairman of the Senate Judiciary Subcommittee on Federal Courts, Oversight, Agency Action, and Federal Rights, began presiding over a hearing titled “What’s Wrong with the Supreme Court: The Big-Money Assault on Our Judiciary.”²⁸ Ahead of the hearing, APT announced it would run an advertisement for ten days in the D.C. market for Senator Whitehouse’s alleged hypocrisy over his concerns with dark money.²⁹ The advertisement voiceover states as follows:³⁰

Sheldon Whitehouse has a dirty little secret. What’s he hiding? He relentlessly attacks dark money, harping on its supposed evils. But at the same time, he is backed by liberal dark money. Hypocrite. A lot of it. A whole lot of it. Millions of dollars’ worth. In fact, liberal dark money groups are his biggest allies. Tisk Tisk. So Sheldon, enough with the rules for thee and not for me bit. We know about your dirty little secret.

The only on-screen citation for the advertisement is “Center for Responsive Politics, 03/05/21.”³¹ CRP did not publish a news article on this date involving Senator Whitehouse. However, CRP does report outside spending totals for Senator Whitehouse’s last election—the 2018 Rhode Island Senate race—disclosing only \$49,751 of outside spending supporting his candidacy.³²

As with Advertisement 1, this advertisement ends with a text link to darkmoneyrewarded.com.³³ This website does not provide additional information on Senator Whitehouse’s connection to dark money groups or an explanation for how he supports rules for himself that are different than the rules for others. APT’s darkmoneyrewarded.com homepage links to a Bloomberg article in which Senator Whitehouse acknowledges the role of dark money in both major political parties:

²⁷ *Id.*

²⁸ Golde, Kalvis, *Senate Judiciary holds hearing on “dark money” and Supreme Court*, SCOTUSBLOG (Mar. 11, 2021), <https://www.scotusblog.com/2021/03/senate-judiciary-holds-hearing-on-dark-money-and-supreme-court/>.

²⁹ Lovelace, Ryan, *Conservative watchdog attacks Sheldon Whitehouse over alleged dark money hypocrisy*, THE WASH. TIMES (Mar. 10, 2021), <https://www.washingtontimes.com/news/2021/mar/10/conservative-watchdog-attacks-sheldon-whitehouse-o/>.

³⁰ Americans for Public Trust, *Sen. Whitehouse’s Dark Money Secret*, YOUTUBE, <https://www.youtube.com/watch?v=CE0rPZthFuk> [Advertisement 2].

³¹ *Id.*

³² Rhode Island Senate 2018 Race, CENTER FOR RESPONSIVE POLITICS, <https://www.opensecrets.org/races/outside-spending?cycle=2018&id=RIS1&spec=N> (last visited Aug. 11, 2021). The term “outside spending” refers to political expenditures made by groups or individuals independently of, and not coordinated with, candidates’ committees. Groups in this category range from conventional party committees to the more controversial super PACs and 501(c) “dark money” organizations. *Outside Spending*, CENTER FOR RESPONSIVE POLITICS <https://www.opensecrets.org/outsidespending/> (last visited Aug. 11, 2021).

³³ Advertisement 2.

“Dark money is toxic to democracy -- period. The fact that progressive groups have learned to fight back using similar tactics is no excuse for continuing the plague of dark money in America.”³⁴

II. Legal Analysis

A. Standard for 501(c)(3) Qualification

A 501(c)(3) tax exempt organization must be organized and operated exclusively for religious, charitable, scientific, testing for public safety, literary, or educational purposes (“exempt purposes”).³⁵ An organization will be regarded as operated exclusively for one or more exempt purposes only if it engages primarily in activities which accomplish one or more of such exempt purposes.³⁶ An organization will not be so regarded if more than an “insubstantial” part of its activities is not in furtherance of an exempt purpose.³⁷

The presence of a single nonexempt purpose, if substantial in nature, will preclude exemption under Section 501(c)(3) of the Code, regardless of the number or importance of truly exempt purposes.³⁸ There is no set threshold for what amounts of an activity will be considered substantial: “whether an activity is substantial is a facts-and-circumstances inquiry that is not always dependent upon time or expenditure percentages.”³⁹

The term “charitable” as an exempt purpose under Section 501(c)(3) includes relief of the poor and distressed or of the underprivileged; advancement of religion; advancement of education or science; erection or maintenance of public buildings, monuments, or works; lessening of the burdens of Government; and promotion of social welfare by organizations designed to accomplish any of the above purposes, or (i) to lessen neighborhood tensions; (ii) to eliminate prejudice and discrimination; (iii) to defend human and civil rights secured by law; or (iv) to combat community deterioration and juvenile delinquency.⁴⁰

The term “educational” as an exempt purpose under Section 501(c)(3) relates to the instruction or training of the individual for the purpose of improving or developing his or her capabilities; or the instruction of the public on subjects useful to the individual and beneficial to the community.⁴¹ An organization may be educational even though it advocates a particular position

³⁴ Allison, Bill, ‘Dark Money’ Helped Pave Joe Biden’s Path to the White House, BLOOMBERG (Jan. 23, 2021), <https://www.bloomberg.com/news/articles/2021-01-23/-dark-money-helped-pave-joe-biden-s-path-to-the-white-house>.

³⁵ 26 U.S.C. § 501(c)(3). An organization may also be exempt if it is organized and operated exclusively to foster national or international amateur sports competition or for the prevention of cruelty to children or animals. *Id.*

³⁶ 26 C.F.R. § 1.501(c)(3)-1(c)(1).

³⁷ *Id.*

³⁸ *Better Business Bureau v. United States*, 326 U.S. 279, 283 (1945).

³⁹ *Nationalist Movement v. C.I.R.*, 102 T.C. 558, 589 (T.C. 1994), *aff’d*, 37 F.3d 216 (5th Cir. 1994).

⁴⁰ 26 C.F.R. § 1.501(c)(3)-1(d)(2).

⁴¹ *Id.* § 1.501(c)(3)-1(d)(3)(i).

or viewpoint, provided that it presents a sufficiently full and fair exposition of the pertinent facts as to permit an individual or the public to form an independent opinion or conclusion.⁴²

Under Rev. Proc. 86-43, to determine whether the advocacy of a particular viewpoint serves an educational purpose, the IRS “will [l]ook to the method used by the organization to develop and present its views” rather than the viewpoint itself.⁴³ The presence of any of the following four factors (the IRS “methodology test”) in communications is indicative that the method used by the organization to advocate its viewpoints or positions is not educational:

1. The presentation of viewpoints or positions unsupported by facts is a significant portion of the organization's communications.
2. The facts that purport to support the viewpoints or positions are distorted.
3. The organization's presentations make substantial use of inflammatory and disparaging terms and express conclusions more on the basis of strong emotional feelings than of objective evaluations.
4. The approach used in the organization's presentations is not aimed at developing an understanding on the part of the intended audience or readership because it does not consider their background or training in the subject matter.

The IRS will look to all the facts and circumstances to determine whether an organization may be considered educational despite the presence of one or more of such factors.⁴⁴

B. Application to Americans for Public Trust

The two advertisements at issue constitute activities not in furtherance of one or more exempt purposes. First, the advertisements are not “educational” within the meaning of 501(c)(3) under the IRS’s methodology test. As discussed in Part B(1) and Part B(2) below, Advertisement 1 violates factors 1 and 2 of the methodology test, while Advertisement 2 violates factors 2 and 3. Second, the advertisements plainly do not qualify as “charitable” within the meaning of Section 501(c)(3).

Additionally, the nonexempt-purpose advertisements are likely to be considered “substantial in nature.”⁴⁵ The two advertisements constitute two-thirds of APT’s television advertisement campaigns and, based on the ad placement expenditures, account for 26% of the organization’s television spending. While there is no set threshold for what constitutes a substantial nonexempt activity, producing and disseminating television advertisements appear to be a significant aspect of APT’s operations. Accordingly, if the advertisements constitute substantial activity, 501(c)(3)

⁴² *Id.*

⁴³ Rev. Proc. 86-43, Sec. 3.02, 1986-2 C.B. 729 (1986).

⁴⁴ *Id.*

⁴⁵ See *Better Business Bureau v. United States*, 326 U.S. 279, 283 (1945).

tax status is not permissible “regardless of the number or importance of truly exempt purposes.”⁴⁶

1. Advertisement 1

Advertisement 1 advocates several positions which are unsupported by facts in violation of factor 1 of the methodology test and uses distorted facts in violation of factor 2. Accordingly, APT’s method used to advocate its viewpoints should not be considered “educational” within the meaning of Section 501(c)(3).

The advertisement claims that in order to reward dark money groups that influenced his election, President Biden both appointed certain individuals to his administration and took certain policy positions. Both claims are unsupported by facts in violation of factor 1.

First, the advertisement argues that President Biden is paying back dark money groups that spent money to help elect him by hiring Ron Klain and Gina McCarthy for positions in the White House administration. There is no factual proof cited by APT that supports these assertions. Both of these individuals had previous roles in 501(c)(4) social welfare organizations. However, the advertisements, and the linked website at the end of the advertisement, do not provide any facts to suggest (1) President Biden made these appointments to reward the social welfare organizations, (2) that either social welfare organization spent money to influence his election, or (3) that there is any connection between the two social welfare organizations and President Biden’s election or administration. President Biden merely appointing individuals to his administration who had previous roles in social welfare organizations is not a sufficient basis to support the position that the President is making decisions to reward “dark money” groups.

Second, the advertisement suggests, without any supporting facts, that President Biden's decision to effectively cancel the Keystone XL pipeline project is tied to paying back dark money organizations. Again, the advertisement offers no factual basis that draws any connection between President Biden’s policy positions on the Keystone pipeline to spending by dark money organizations.

The advertisement also distorts facts to support its other contentions in violation of factor 2. The advertisement cites to CRP, a respected nonpartisan research organization, to legitimize the argument that President Biden made a policy decision about school re-openings in order to pay back teachers unions. However, the cited CRP article only discusses the teachers unions’ general support of President Biden and Democrats, without offering any facts to support the conclusion that President Biden was rewarding teachers unions in any of his actions.⁴⁷ The article happens to include a quote from Senator McConnell, the leader of congressional opposition to President Biden, in which McConnell accuses the “rich, powerful unions” of getting a “stranglehold” over

⁴⁶ *Id.*

⁴⁷ McFadden, Alyce, *Biden, teachers unions confront school reopening*, CENTER FOR RESPONSIVE POLITICS (Feb. 9, 2021), <https://www.opensecrets.org/news/2021/02/teachers-unions-biden-school-reopening/>.

education through donations to Democrats.⁴⁸ But using the CRP citation in the advertisement here constitutes a distortion of CRP's position, impeding the public's ability to form an independent conclusion.

The advertisement's unsupported positions and distortions of fact demonstrate that APT's method used to advocate its viewpoints is not educational under the IRS's methodology test.

2. Advertisement 2

Advertisement 2 is not "educational" within the meaning of Section 501(c)(3) because (1) the facts purported to support its positions are distorted in violation of factor 2 and (2) the message makes substantial use of inflammatory and disparaging terms and reaches conclusion on the basis of strong feelings rather than objective evaluations in violation of factor 3.

The position advocated here is that Senator Whitehouse has a "dirty little secret" that he is "backed" by millions of dollars of dark money and is therefore a "hypocrite" for advocating against political organizations with undisclosed donors. However, the facts supporting this claim are elusive and, at best, highly misleading. The advertisement includes one citation: "Center for Responsive Politics, 03/05/21" which does not appear to refer to a specific article or publication. APT's website that ostensibly provides more information on the advertisement also does not include any clarifying information.⁴⁹ In fact, CRP's data on outside spending (which can include dark money) demonstrates that such spending in support of Senator Whitehouse's 2018 re-election totaled less than \$50,000.⁵⁰ In short, CRP's database, including its 2018 Rhode Island election data, does not support the position that Senator Whitehouse is personally backed by millions in dark money.

The advertisement presumably bases its claim that Senator Whitehouse is backed by millions of dollars of dark money on CRP's reporting that progressive dark money groups have recently spent millions in support of Democratic candidates and causes.⁵¹ However, APT's advertisement and its corresponding website omit critical information about the extent to which dark money is specifically backing and allying Senator Whitehouse. Thus, the claim that Senator Whitehouse is backed by millions in liberal dark money based on general data about progressive group spending uses distorted facts that fail to provide a "full and fair exposition" of the circumstances to permit an individual to form an independent opinion.⁵²

⁴⁸ *Id.*

⁴⁹ *Dark Money Rewarded*, AMERICANS FOR PUBLIC TRUST, <https://darkmoneyrewarded.com> (last visited Aug. 11, 2021).

⁵⁰ Rhode Island Senate 2018 Race, CENTER FOR RESPONSIVE POLITICS, <https://www.opensecrets.org/races/outside-spending?cycle=2018&id=RIS1&spec=N> (last visited Aug. 11, 2021).

⁵¹ See Massoglia, Anna, Evers-Hillstrom, Karl, 'Dark money' topped \$1 billion in 2020, largely boosting Democrats, CENTER FOR RESPONSIVE POLITICS (Mar. 17, 2021), <https://www.opensecrets.org/news/2021/03/one-billion-dark-money-2020-electioncycle/>.

⁵² See 26 C.F.R. § 1.501(c)(3)-1(d)(3)(i).

The advertisement’s use of inflammatory and disparaging terms is an independent ground for which to find that the presentation of facts is not “educational.” In *Park v. C.I.R.*, the U.S. Tax Court determined a radio message included substantial use of disparaging terms in violation of factor 3 for characterizing administrative agency personnel as both “nonelected government bureaucrats” and as the legislature’s “hired workforce.”⁵³ The messages also characterized agency personnel’s attitude towards landowners adversely affected by an administrative rule as “tough, that’s your problem, not ours.”⁵⁴ Here, Senator Whitehouse is referred to in even more disparaging terms—accused directly of being a “hypocrite.” The advertisement also references his “dirty little secret” three times in a thirty second spot. But, ironically, APT’s own website links to a Bloomberg article published weeks before the advertisement aired that refutes the idea that Senator Whitehouse makes any attempt to conceal the fact that Democrats have benefited from dark money groups.⁵⁵ In the article, Senator Whitehouse called dark money “toxic” and the fact that Democrats are benefitting was “no excuse” to continue permitting its use in politics.⁵⁶ In short, the language used in the advertisement is disparaging, inflammatory and appears calculated to induce an emotional response by suggesting Senator Whitehouse is harboring a secret relationship with dark money organizations.

III. Conclusion

Americans for Public Trust has produced and disseminated provocative television advertisements that appear, in veracity and in tone, more like political attack ads than educational instruction to the public on important community matters. This is perhaps to be expected, given the partisan, political background of its Executive Director Caitlin Sutherland and longtime counsel Adam Laxalt. However, the standard of substantiation required for a communication to be considered “educational” by the IRS is wholly distinct from a determination by a television station that a political advertisement is sufficiently truthful to be on the air.

The advertisements include both unsupported assertions and, where facts are provided, significant distortions of those facts. The on-screen citations and the advertisements’ corresponding website both fail to provide support for the positions advocated. The advertisements do not provide a full and fair exposition of the pertinent facts to permit the public to form an independent opinion or conclusion and are therefore not “educational” within the meaning of 501(c)(3).

In light of the fact that Americans for Public Trust has spent hundreds of thousands of dollars on television advertisements that are not in furtherance of any exempt purpose, we urge the IRS to

⁵³ *Parks v. C.I.R.*, 145 T.C. 278, 320 (Tax 2015), aff’d sub nom. *Parks Found. v. Commr. of Internal Revenue*, 717 Fed. Appx. 712 (9th Cir. 2017) (unpublished).

⁵⁴ *Id.*

⁵⁵ Allison, Bill, ‘Dark Money’ Helped Pave Joe Biden’s Path to the White House, BLOOMBERG (Jan. 23, 2021), <https://www.bloomberg.com/news/articles/2021-01-23/-dark-money-helped-pave-joe-biden-s-path-to-the-white-house>.

⁵⁶ *Id.*

take immediate action to investigate whether the organization's 501(c)(3) status should be revoked.

Sincerely,

A handwritten signature in black ink, appearing to read "Tiffany Muller". The signature is fluid and cursive, with the first name being more prominent.

Tiffany Muller
President and Executive Director
End Citizens United
100 M St. SE
Washington, DC 20003