

May 3<sup>rd</sup>, 2023

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

**Re: Complaint Regarding Conservative Partnership Institute**

Dear Mr. Malone:

We respectfully request that the Internal Revenue Service (“IRS”) immediately open an investigation into Conservative Partnership Institute (“CPI”), EIN 82-1470217. Based on recent public reporting on CPI’s activity, there is reason to believe CPI is operating as an “action” organization and is conferring a private benefit to the Republican Party and Republican National Committee, and, thus, is not properly organized under Section 501(c)(3) of the Internal Revenue Code. If the IRS determines that CPI is not operating exclusively for an exempt purpose, the IRS has an obligation to revoke CPI’s tax-exempt status.

**I. Factual Background**

Conservative Partnership Institute is an active 501(c)(3) organization that was incorporated in Delaware on May 10, 2017.<sup>1</sup> On October 12, 2017, the IRS determined the organization qualified for 501(c)(3) tax-exempt status.<sup>2</sup> In its recent public filings with the IRS, CPI purports that it provides “a platform for citizen leaders, the conservative movement, Members of Congress, congressional staff and scholars to be connected. The Organization works to provide these leaders with the tools, tactics, resources and strategies to help make them more successful in advancing conservative policy solutions.”<sup>3</sup> CPI’s tagline on its website is: “Where Conservatives Go to Win: At CPI, We Are About Action. Our Team Trains, Equips, and Unites Conservative Leaders in Washington and Across the Country to Take Ground and Win.”<sup>4</sup>

CPI funds several projects and affiliated Section 501(c)(3) non-profits: Election Integrity Network, American Accountability Foundation, America First Legal, Center for Renewing America,

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<sup>1</sup> DEL. DEP’T. OF STATE, DIV. OF CORPS., *Entity Details*, <https://icis.corp.delaware.gov/Ecorp/EntitySearch/NameSearch.aspx> (last visited May 2, 2023).

<sup>2</sup> See I.R.S., *Results for Tax Exempt Organization Search*, <https://apps.irs.gov/app/eos> (last visited May 2, 2023).

<sup>3</sup> CONSERVATIVE P’SHIP INST., Form 990 (2019), [https://apps.irs.gov/pub/epostcard/cor/821470217\\_201912\\_990\\_2021040217865097.pdf](https://apps.irs.gov/pub/epostcard/cor/821470217_201912_990_2021040217865097.pdf).

<sup>4</sup> CONSERVATIVE P’SHIP INST., <https://www.cpi.org> (last visited May 2, 2023).

American Cornerstone Institute, American Moment, and the State Freedom Caucus Network, to name a few.<sup>5</sup>

In line with that mission, CPI offers its facilities for rent and a host of services, including legal services, staffing infrastructure, and digital media production services to Members of Congress, candidates, and political committees. It appears, however, that CPI only offers its facilities and services to entities affiliated with the Republican Party. According to Federal Election Commission reports, since 2019, at least 20 political committees that have hosted campaign events, meetings, and steering dinners at CPI facilities – and all have been affiliated with the Republican Party.<sup>6</sup> There is no evidence that CPI has offered its facilities to Democratic Members of Congress, candidates, or political committees affiliated with the Democratic Party.

Further, CPI’s headquarters, located at 300 Independence Avenue, SE Washington D.C. 20003, serves as the principal address for four Republican-affiliated political action committees: Senate Conservatives Fund, Senate Conservatives Action, House Freedom Fund, and House Freedom Action.<sup>7</sup>

CPI additionally offers free services to Republican Members of Congress, candidates, and political committees, including producing podcasts for Republican Members of Congress,<sup>8</sup> providing training to Republican Party officials and Republican staffers,<sup>9</sup> and as recent public reporting has revealed, attempting to engage in electoral strategies to help Republican candidates win in 2024.<sup>10</sup>

On April 15, 2023, Cleta Mitchell, leader of the CPI project, Election Integrity Network (“EIN”) spoke before the Republican National Committee’s (“RNC”) annual donor retreat, giving a presentation entitled “A Level Playing Field for 2024.”<sup>11</sup> According to the *Washington Post*, Mitchell told the room that “conservatives must band together to limit voting on college campuses, same-day voter registration and automatic mailing of ballots to registered voters.”<sup>12</sup> The purpose of EIN, according to Mitchell “is to try to make sure that the election process, the electoral system

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<sup>5</sup> See CONSERVATIVE P’SHIP INST., *2022 Annual Report* at 18-27, <https://www.cpi.org/2022-annual-report> (last visited May 2, 2023).

<sup>6</sup> See Ex. A.

<sup>7</sup> See S. Conservatives Action FEC Form 1 (Apr. 29, 2019), <https://docquery.fec.gov/pdf/893/201904299149603893/201904299149603893.pdf>; House Freedom Action FEC Form 1 (Apr. 29, 2019), <https://docquery.fec.gov/pdf/720/201904299149603720/201904299149603720.pdf>; S. Conservatives Fund FEC Form 1 (Apr. 29, 2019), <https://docquery.fec.gov/pdf/897/201904299149603897/201904299149603897.pdf>; House Freedom Fund FEC Form 1 (Dec. 2, 2019), <https://docquery.fec.gov/pdf/572/201912029166088572/201912029166088572.pdf>.

<sup>8</sup> See CONSERVATIVE P’SHIP INST., *2022 Annual Report* at 31, <https://www.cpi.org/2022-annual-report> (last visited May 2, 2023).

<sup>9</sup> *Id.* at 14.

<sup>10</sup> Josh Dawsey & Amy Gardner, *Top GOP Lawyer Decries Ease of Campus Voting in Private Pitch to RNC*, WASH. POST (Apr. 20, 2023 11:28 A.M. ET), <https://www.washingtonpost.com/nation/2023/04/20/cleta-mitchell-voting-college-students>.

<sup>11</sup> *Id.*

<sup>12</sup> *Id.*

is fair and that then gives *our candidates* a chance to win.”<sup>13</sup> To the room of RNC donors, “our” candidates undoubtedly referenced Republicans.

Leaked audio of Mitchell’s speech reveals that while presenting as a representative of Election Integrity Network, a program of Conservative Partnership Institute, she went further, telling RNC donors:

“What I think *we* need to do is *we* need to have a lot of leveling the playing field projects... A plan has to be devised for each of these jurisdictions. We need a budget for each of them [jurisdictions]. We need to raise that money and implement the plans in those jurisdictions.”<sup>14</sup>

For avoidance of doubt, Mitchell made clear to her audience that these so-called “election integrity” efforts would suppress the Democratic vote. She referenced the need to “protect against the shenanigans in Fulton County, and by extension, *those other two Democratic counties*” and spoke of reducing opportunities for college students to vote – “they basically put the polling place next to the student dorm so they just have to roll out of bed, vote, and go back to bed.”<sup>15</sup>

In reviewing the entirety of the Election Integrity Network’s 50-slide presentation, the *Washington Post* reported that it “offered a window into a strategy that seems designed to reduce voter access and turnout among certain groups, including students and those who vote by mail, both of which tend to skew Democratic.”<sup>16</sup> Further, the *Post* reported that Mitchell stated explicitly that the nation’s electoral systems must be saved “for any candidate other than a leftist to have a chance to WIN in 2024.”<sup>17</sup> Indeed, EIN’s publication, “Citizens Guide to Building An Election Integrity Infrastructure” makes explicit reference to working with the “local GOP” and assessing whether GOP members can be effective partners.<sup>18</sup>

At the event Mitchell also solicited donations for CPI, telling the RNC donors: “We need to have contributions, *contributions are tax deductible*. I’ve given you a form, my contact information is on there, if you’re interested in knowing more, helping us, it’s all there.”<sup>19</sup>

Finally, public reporting reveals that Republican operatives believe CPI leaders and its affiliate organizations “do important work for the Republican ecosystem.”<sup>20</sup> Further underscoring CPI’s

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<sup>13</sup> Lauren Windsor (@LaWindsor), TWITTER (Apr. 21, 2023 1:42 P.M.), <https://twitter.com/lawindsor/status/1649468585322881024>.

<sup>14</sup> *Id.* (emphasis added).

<sup>15</sup> *Id.*

<sup>16</sup> Dawsey & Gardner, *supra* note 10.

<sup>17</sup> *Id.*

<sup>18</sup> ELECTION INTEGRITY NETWORK, *Citizens Guide to Building An Election Integrity Infrastructure* at 5, 11, (Nov. 2021), <https://s3.documentcloud.org/documents/21195360/citizens-guide-to-building-an-election-integrity-infrastructure-november-2021.pdf>.

<sup>19</sup> Lauren Windsor (@LaWindsor), TWITTER (Apr. 21, 2023 1:42 P.M.), <https://twitter.com/lawindsor/status/1649468585322881024>.

<sup>20</sup> Dawsey & Gardner, *supra* note 10.

partisan nature, a fundraising email from CPI itself features an endorsement from the 45th president stating: “For decades, the left has been using a vast array of nonprofit organizations to achieve its policy aims . . . It is time for conservatives to start fighting back more aggressively than ever before.” In the same email, CPI’s Senior Partner Mark Meadows describes CPI as “the nerve-center of the Fighting Right: supporting, coordinating, and training effective conservative leaders in Washington.”<sup>21</sup>

## 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, or for the prevention of cruelty to children or animals (“exempt purposes”).<sup>22</sup> 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.<sup>23</sup> An organization will not be so regarded if more than an “insubstantial” part of its activities is not in furtherance of an exempt purpose.<sup>24</sup>

An organization is not operated exclusively for one or more exempt purposes if it is an “action” organization.<sup>25</sup> An “action” organization is an organization which “participates or intervenes, directly or indirectly, in any political campaign on behalf of or in opposition to any candidate for public office.”<sup>26</sup> Activities which constitute participation or intervention in a political campaign on behalf of or in opposition to a candidate include, but are not limited to, selectively offering the Section 501(c)(3) organization’s facilities and resources to certain political candidates or committees,<sup>27</sup> conducting voter education or registration activities in a biased manner, in a way that favors or opposes one or more candidates,<sup>28</sup> or participating or intervening in any political campaign on behalf of (or in opposition to) any candidate for public office (including the publishing or distribution of statements).<sup>29</sup>

Section 501(c)(3) organizations are permitted to engage in voter education or GOTV efforts, but they must, at a minimum, “not be specifically identified by the organization with any specific candidate or political party.”<sup>30</sup> An exempt organization’s voter registration or GOTV campaign

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<sup>21</sup> CJ Staff, *Trump Quote Helps Boost Meadows’ New Gig*, CAROLINA J. (June 8, 2021), <https://www.carolinajournal.com/trump-quote-helps-boost-meadows-new-conservative-gig>.

<sup>22</sup> 26 U.S.C. § 501(c)(3).

<sup>23</sup> 26 C.F.R. § 1.501(c)(3)-1(c)(1).

<sup>24</sup> *Id.*

<sup>25</sup> *Id.* § 1.501(c)(3)-1(c)(3)(iii).

<sup>26</sup> *Id.*

<sup>27</sup> IRS Rev. Rul. 2007-41, 2007-25 I.R.B. at 1423, 1425.

<sup>28</sup> *Id.* at 1422.

<sup>29</sup> *Id.* at 1421.

<sup>30</sup> Judith E. Kindell & John Francis Reilly, *Election Year Issues*, in IRS EXEMPT ORGANIZATION CONTINUING PROFESSIONAL EDUCATION TECHNICAL INSTRUCTION PROGRAM, 378 (2002) [hereinafter, Kindell & Reilly].

must also be planned and implemented such that it does not purposefully “only register and educate voters to vote for a favored candidate or party.”<sup>31</sup>

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.<sup>32</sup> 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.”<sup>33</sup>

Here, the totality of CPI’s activity constitutes non-exempt activities. CPI’s stated mission to provide tools, tactics, resources, and strategies to conservatives, operationalized in a partisan manner, itself constitutes impermissible political intervention. As shown, only Republican candidates, political organizations, and Members of Congress benefit from CPI’s provision of their facilities and resources. There are no publicly available examples of a single Democratic candidate, political committee or Member of Congress ever being offered or receiving CPI’s resources or services.

Further, public reporting reveals that CPI’s Election Integrity Network is operating for partisan aims – to help elect Republican candidates. Specifically, Election Integrity Network’s voter education efforts specifically identify assisting Republicans and suppressing the Democratic vote to ensure that “any candidate *other than a leftist* [can] have a chance to *WIN in 2024*.”<sup>34</sup> This is plainly non-exempt activity.

## **B. Private Benefit**

A Section 501(c)(3) nonprofit organization must also primarily serve a public rather than a private benefit.<sup>35</sup> Specifically, it must not be organized or operated for the benefit of private interests such as a particular company, political party organization, or designated individuals.<sup>36</sup> The IRS denied an organization’s exemption under Section 501(c)(3) on the basis that the applicant’s activities to train political campaign professionals more than incidentally benefitted the Republican Party.<sup>37</sup>

Here, CPI’s own leaders publicly characterize its work as partisan: its programs are touted as helping candidates “other than a leftist to have a chance to win in 2024.”<sup>38</sup> Its website proudly states its partisan aims: “Where Conservatives Go to Win: At CPI, We Are About Action. Our Team Trains, Equips, and Unites Conservative Leaders in Washington and Across the Country to

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<sup>31</sup> I.R.S. Tech. Adv. Mem. 91-17-001 (Apr. 26, 1991).

<sup>32</sup> *Better Bus. Bureau v. United States*, 326 U.S. 279, 283 (1945).

<sup>33</sup> *Nationalist Movement v. C.I.R.*, 102 T.C. 558, 589 (T.C. 1994), *aff’d*, 37 F.3d 216 (5th Cir. 1994).

<sup>34</sup> Dawsey & Gardner, *supra* note 10 (emphasis added).

<sup>35</sup> Treas. Reg. § 1.501(c)(3)-1(d)(1)(ii).

<sup>36</sup> *Id.*

<sup>37</sup> *Am. Campaign Acad. v. Comm’r*, 92 Tax Ct. 1053 (1989) (upholding denial of exemption under Section 501(c)(3) on private benefit grounds).

<sup>38</sup> Dawsey & Gardner, *supra* n.10.

Take Ground and Win.”<sup>39</sup> And members of the Republican Party have publicly recognized CPI’s programs as a part of the Republican party ecosystem. Keith Schipper, an RNC spokesman specifically named Mitchell’s work at Election Integrity Network as benefitting the Republican Party.<sup>40</sup> CPI’s own internal communications call it the “the nerve-center of the Fighting Right: supporting, coordinating, and training effective conservative leaders in Washington.”<sup>41</sup> CPI offers its facilities and services *only* to Republican candidates, committees, and Republican-affiliated entities.

Taken together, CPI serves the private benefit of the Republican Party, which is prohibited as a condition of maintaining tax-exempt status.

### **Conclusion**

Since its inception, Conservative Partnership Institute has operated as an action organization under the guise of a charitable organization. Further, it operates for the private benefit of the Republican Party and the Republican National Committee rather than for a public purpose. Its very mission—to provide staffing support and trainings *only* to Republican Members of Congress and political committees—evinces its non-exempt purpose. Its digital media production services appear only to be offered to individuals affiliated with the Republican Party, as are its legal services. It makes its facilities available for rent only to Republican candidates and political committees. And most troublingly, its programs solicit tax-exempt funds to promote the Republican Party’s electoral mission.

In light of the fact that CPI is operating as an action organization and for the private benefit of the Republican Party, we ask the IRS to take immediate action to investigate whether the organization’s 501(c)(3) status should be revoked.

Sincerely,



TIFFANY MULLER  
END CITIZENS UNITED  
PO BOX 66005  
WASHINGTON, D.C. 20035

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<sup>39</sup> CONSERVATIVE P’SHP INST., <https://www.cpi.org> (last visited May 2, 2023).

<sup>40</sup> *Id.*

<sup>41</sup> CJ Staff, *supra* note 21.

**EXHIBIT A<sup>42</sup>**

<b>Committee ID</b>	<b>Committee Name</b>	<b>Party</b>	<b>Disbursement Description</b>	<b>Disbursement Date</b>	<b>Disbursement Amount</b>
C00492785	Ted Cruz for Senate	R	Facility Rental	3/6/2019	\$ 1,500.00
C00728238	Lauren Boebert for Congress	R	Campaign Events	2/5/2021	\$ 363.98
C00662767	Chip Roy for Congress	R	Facility Rental/Membership	2/11/2021	\$ 4,000.00
C00473827	Friends of Mike Lee Inc	R	Food And Beverage	3/16/2021	\$ 1,000.00
C00728238	Lauren Boebert for Congress	R	Campaign Events	3/19/2021	\$ 4,000.00
C00653147	Mike Braun for Indiana	R	Fundraising Event Fees	3/24/2021	\$ 1,000.00
C00443580	Lummis for Wyoming Inc.	R	Steering Dinners For 2021	3/25/2021	\$ 1,000.00
C00482984	Ron Johnson for Senate, Inc.	R	Facility Rental	3/26/2021	\$ 1,000.00
C00492785	Ted Cruz for Senate	R	Facility Rental	4/26/2021	\$ 5,000.00
C00461046	Friends of Pat Toomey	R	Meeting Expense	5/18/2021	\$ 1,000.00
C00708289	Greene for Congress	R	Catering For Political Meetings	8/12/2021	\$ 437.73
C00662767	Chip Roy for Congress	R	Facility Rental/Food/Beverages	8/16/2021	\$ 94.48
C00655332	Cloud for Congress	R	Catering	10/3/2022	\$ 4,000.00
C00662767	Chip Roy for Congress	R	Facility Rental/Membership	10/7/2022	\$ 4,000.00
C00653147	Mike Braun for Indiana	R	Fundraising Event Fees	11/3/2022	\$ 315.00
C00482984	Ron Johnson for Senate, Inc.	R	Facility Rental	11/7/2022	\$ 315.00
C00620518	Marco Rubio for Senate	R	Meeting Expense	11/10/2022	\$ 315.00
C00461046	Friends of Pat Toomey	R	Meeting Expense	11/29/2022	\$ 315.00
C00440362	Jim Risch for U.S. Senate Committee	R	Catering/Meals	12/7/2022	\$ 315.00
C00784934	Eli Crane for Congress	R	Meeting Expense	3/7/2023	\$ 4,000.00

<sup>42</sup> FED. ELECTION COMM'N, Disbursements to "Conservative Partnership Institute," [https://www.fec.gov/data/disbursements/?data\\_type=processed&recipient\\_name=conservative+partnership+institute](https://www.fec.gov/data/disbursements/?data_type=processed&recipient_name=conservative+partnership+institute) (last visited May 2, 2023).