



Congress of the United States  
House of Representatives  
Washington, DC 20515-3222

September 4, 2024

The Honorable Daniel Werfel  
Commissioner  
Internal Revenue Service  
1111 Constitution Avenue NW  
Washington, D.C. 20224

Dear Commissioner Werfel,

I write to express serious concern about the Voter Participation Center's (VPC) adherence to federal tax rules for tax-exempt charitable organizations engaged in voter registration activities. Section 501(c)(3) of Internal Revenue Code prohibits charitable organizations from engaging in political activities that support or oppose any candidate or political party, and failure to adhere to this prohibition results in revocation of the offending organization's tax status by the Internal Revenue Service (IRS) and imposition of certain excise taxes.<sup>1</sup> As a 501(c)(3) tax-exempt organization, VPC is required to conduct voter registration activities in a neutral and non-partisan manner.

However, publicly available Facebook ad targeting data suggests that VPC is deliberately violating these requirements by selectively targeting its advertisements and intentionally excluding conservative audiences.<sup>2</sup> Specifically, Facebook's "Detailed targeting" data for Voter Participation Center shows that ads are explicitly excluding audiences with interests in "Clint Eastwood", a well-known actor and director that has publicly supported Republican candidates; "Duck Dynasty", a popular reality television show portraying the lives of members of the Robertson family, several of whom have publicly supported Donald Trump; "John Wayne", the popular 20<sup>th</sup>-century actor renowned for his conservatism and support of the Republican party; as well as "NASCAR" and "PGA Tour", both of which are disproportionately popular in conservative-leaning states.

VPC is led by Tom Lopach, who formerly served as Chief of Staff to Montana Governor Steve Bullock, Executive Director of the Democratic Senatorial Campaign Committee (DSCC) during

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<sup>1</sup> <https://www.govinfo.gov/content/pkg/USCODE-2023-title26/pdf/USCODE-2023-title26-subtitleA-chap1-subchapF-partI-sec501.pdf>

<sup>2</sup> [https://www.facebook.com/ads/library/?active\\_status=active&ad\\_type=political\\_and\\_issue\\_ads&country=US&media\\_type=all&search\\_type=page&sort\\_data\[direction\]=desc&sort\\_data\[mode\]=total\\_impressions&view\\_all\\_page\\_id=260754507296508](https://www.facebook.com/ads/library/?active_status=active&ad_type=political_and_issue_ads&country=US&media_type=all&search_type=page&sort_data[direction]=desc&sort_data[mode]=total_impressions&view_all_page_id=260754507296508)

the 2015-2016 election cycle, and Chief of Staff to U.S. Senator Tester from 2010 through 2014. The organization has extensive financial ties to Democratic microtargeting firms like the Pivot Group and Mission Control, which suggests potential bias in its voter registration efforts. The Pivot Group is a Democratic microtargeting firm that claims credit for "winning races from the municipal level to Congress and from the Statehouse to the Statewide office."<sup>3</sup> Mission Control is a microtargeting firm that touts itself as "the most successful direct mail firm working in Democratic politics today" and has claimed credit for delivering Democratic wins in hotly contested House, Senate, and Gubernatorial races.<sup>4</sup> According to Voter Participation Center's tax filings between 2020 and 2022, the organization paid Pivot Group and Mission Control \$39,966,504 and \$17,853,295, respectively<sup>567</sup>.

VPC's selective Facebook ad targeting and the significant financial connection between these organizations warrants further investigation by the IRS into Voter Participation Center's compliance with its legal obligations as a 501(c)(3) organization.

1. Will the IRS commit to investigating Voter Participation Center for potential violations of its legal requirements as a 501(c)(3) tax-exempt organization?
2. How does the IRS ensure that VPC and other 501(c)(3) tax-exempt organizations engaged in voter registration efforts are compliant with statutory requirements prohibiting engagement in political activities?
3. Does the IRS examine financial relationships between 501(c)(3) organizations and political consulting firms, like Pivot Group or Mission Control, and determine if the services furnished by these organizations are in accordance with non-partisan requirements for 501(c)(3) organizations?
4. If VPC, or any 501(c)(3) organization, was found to have violated statutory requirements by engaging in prohibited political activities, what penalties would IRS impose?
5. If the IRS chooses not to audit VPC despite these concerning developments, please provide an explanation, as well as criteria the IRS uses to determine whether to initiate an audit of 501(c)(3) organization for potential prohibited political activity violations?

I look forward to your prompt attention to this critical matter. If I can answer any further question on this matter, please do not hesitate to contact me at my Washington, D.C. office at 202-225-3665.

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<sup>3</sup> <https://www.thepivot.com/careers/>

<sup>4</sup> <https://www.missioncontrolinc.net/why-our-clients-win>

<sup>5</sup> <https://projects.propublica.org/nonprofits/organizations/550889748/202143199349320634/full>

<sup>6</sup> <https://projects.propublica.org/nonprofits/organizations/550889748/202203189349302940/full>

<sup>7</sup> <https://projects.propublica.org/nonprofits/organizations/550889748/202333119349303558/full>

Sincerely,

*Claudia Tenney*

CLAUDIA TENNEY  
Member of Congress