



NATIONAL LEGAL AND POLICY CENTER

October 26, 2026

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**Re: NLPC Complaint Against Angela Nixon, Angie for Florida, David Geller (Treasurer),
The Moxie Group, Inc. a 501(c)(3) Nonprofit (EIN 37-1949198), and The Moxie Group
LLC DBA Café Resistance Bookstore and Coffee Shop, for Violating Federal Wire Fraud
Law, Federal Election Campaign Act, and IRS and Florida Nonprofit Law**

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Introduction

The National Legal and Policy Center hereby files this joint complaint against Angela Nixon, Angie for Florida, David Geller (Treasurer), The Moxie Group, Inc. a 501(c)(3) Nonprofit (EIN 37-1949198) and The Moxie Group LLC DBA Café Resistance Bookstore and Coffee Shop, for violating a number of Florida and federal laws.

As will be discussed herein, the respondents, either individually or jointly, have violated Florida and federal laws, including but not limited to, laws forbidding the solicitation of charitable donations to a defunct charity by wire fraud; Federal Election Campaign Act regulations and/or Internal Revenue Service 501(c)(3) rules forbidding such nonprofits and/or for-profit businesses from contributing the use of their assets to a federal candidate's campaign, namely, Angie for Florida; and other Florida and federal reporting regulations.

Moreover, while NLPC submits that The Moxie Group, Inc.'s nonprofit status should be revoked for violating IRS regulations, its voluntary dissolution on December 15, 2025, and its delayed reporting of such fact over nine months with Florida authorities on October 1, 2026, upon being investigated by *The Free Beacon*¹ -- now makes that particular enforcement action moot. Nevertheless, NLCP submits that the IRS can and should find whether the misuse of the charity's assets resulted in private inurement to Angela Nixon, and therefore, she should be taxed accordingly.

Finally, the IRS should order The Moxie Group, Inc. to file its missing 2024 Form 990 immediately, which was due no later than November 15, 2025, so that the public can learn what happened to approximately \$210,000 in donations that are unaccounted for. In addition, its 2025 IRS Form 990 disclosing contributions and expenses for that year, which is due no later than November 15, 2026, should be closely examined if and when it is filed.

There should also be a full accounting of funds raised by The Moxie Group, Inc. and any transactions between it and the for-profit The Moxie Group LLC. Indeed, both the IRS and its Florida counterpart, the Department of Agriculture Consumer Affairs, as well as the Department of Justice and the Florida Attorney General, should subpoena the bank records of The Moxie Group, Inc., The Moxie Group LLC, Angela Nixon, Angie for Florida, and impose appropriate civil and criminal penalties.

¹Andrew Kerr and Thomas Catenacci, "*Angie Nixon's Charity Raised a Major Haul To Fund Her Black Power 'Resistance Cafe': How She Really Spent the Money Is a Mystery*," *The Free Beacon* (Sept. 29, 2026). <https://freebeacon.com/democrats/angie-nixons-charity-raised-a-major-haul-to-fund-her-black-power-resistance-cafe-how-she-really-spent-the-money-is-a-mystery/>

Interests of Complainant

NLPC is a national nonprofit ethics watchdog group based in the Washington, D.C., area that has a robust program of filing ethics and Federal Election Commission complaints against Members of Congress for violating financial disclosure and ethics rules.² In addition, NLPC has filed IRS complaints against nonprofits for violating 501(c)(3) rules.³

Statement of Facts

The allegations set forth herein are based primarily on the recent investigative report by *The Free Beacon* cited in footnote one. The article states:

Angie Nixon raised more than \$270,000 in 2024, tax-exempt funds that Nixon said she would use to support Cafe Resistance, the black power-themed bookstore and coffee shop she was launching in Jacksonville. But when Nixon opened the shop that same year, she placed it under the control of her for-profit LLC, and whatever became of the charitable fortune she raised in 2024 is now a mystery.

1. Questionable Connection Between Angie Nixon's Charity and Her For-Profit LLC

The Moxie Group, Inc. received its IRS determination letter on September 24, 2019, that it qualified as a 501(c)(3) tax exempt charity effective June 19, 2019, and that it could solicit tax deductible contributions.⁴ Thereafter, the charity filed its annual IRS 990 Form for the calendar

² On September 23, 2026, NLPC filed a complaint with the Senate Ethics Committee and the Department of Justice against Angie Nixon for submitting a false financial disclosure report as a Senate candidate. See <https://nlpc.org/government-integrity-project/complaint-filed-against-florida-senate-candidate-angie-nixon-for-not-disclosing-irs-student-debt/>. Andrew Kerr, “Socialist Senate Hopeful Angie Nixon Slapped With Criminal Referral for Concealing Back Taxes and Student Loans From the Senate,” *The Free Beacon* (Sept. 26, 2026) <https://freebeacon.com/democrats/socialist-senate-hopeful-angie-nixon-slapped-with-criminal-referral-for-concealing-back-taxes-and-student-loans-from-the-senate/>. NLCP has also a pending complaint against Representative Alexandria Ocasio-Cortez for using campaign funds for personal purposes, namely, paying a Boston psychiatrist who specializes in Ketamine therapy. <https://nlpc.org/government-integrity-project/more-aoc-campaign-cash-for-ketamine-doctor/>. NLPC has also filed ethics complaints against Representative Ilhan Omar for grossly misreporting her financial assets and income. <https://nlpc.org/deport-ilhan/nlpc-demands-financial-documents-after-stunning-dismissal-of-complaint-against-ilhan-omar/>

³ See, e.g., <https://nlpc.org/featured-news/black-lives-matter-factions-fight-over-money-what-happened-to-the-9-million/>

⁴ https://apps.irs.gov/pub/epostcard/dl/FinalLetter_37-1949198_THEMOXIEGROUPINC_09042019_01.tif

years 2020, 2021, 2022, and 2023, using the simple 990-N postcard since it claimed its contributions were less than \$50,000.⁵

However, on January 25, 2025, Angela Nixon reported that her charity received more than \$271,000 in contributions during 2024 in her Annual Reporting Disclosure Form with the Florida Department of Agriculture, Office of Consumer Services.⁶ While she itemized some of the charity's expenses, such as \$14,000 for "occupancy" and \$2,500 for "advertising & promotion," *a whopping \$210,000, or 90 percent of the revenue*, was simply listed as "Other" with no description or itemization of what those funds were spent for even though the form requires the charity to "list item" for those "other" expenses. What happened to all that money?

What is also missing is her long version of IRS Form 990 for calendar year 2024, due almost a year ago, since the contributions in 2024 exceeded the \$50,000 threshold for filing the short 990-N postcard forms in previous years. A properly completed Form 990 for 2024 would have disclosed what those "other" expenses were for in Part IX, line 24 and Schedule O.

The Moxie Group LLC DBA Café Resistance Bookstore and Coffee Shop was licensed on December 6, 2024, as a for-profit business providing food service.⁷ As the *Free Beacon* reported, although the charity was ostensibly established to raise funds for a local community bookstore/café, the license for that establishment was transferred to her for-profit The Moxie Group LLC DBA Café Resistance Bookstore and Coffee Shop:

Nixon's solicitations made it appear that Cafe Resistance would be a charitable operation through and through. But when she opened the shop later in 2024, Nixon [registered](#) the business licenses under her [personal for-profit company](#), the Moxie Group LLC. That was a dangerous move, according to Patrick Sternal, a former nonprofit tax law specialist in the IRS Office of Tax Exempt and Government Entities.

"There are several red flags here," Sternal told the *Free Beacon*. "The intermingling of the bookstore/café with the charity is itself problematic. This looks like private inurement insofar as charitable funds seem to be flowing to the LLC and

⁵ <https://projects.propublica.org/nonprofits/organizations/371949198>

⁶ <https://freebeacon.com/wp-content/uploads/2026/09/Moxie-Group-2024-Florida-Financial-Statement.pdf>. The Free Beacon reported that \$144,000 of the \$271,000 in contributions was received in the form of grants from liberal grantmaking nonprofits including the [Groundswell Fund](#), the [Women Donors Network](#), and the [Amalgamated Charitable Foundation](#).

⁷ <https://www.myfloridalicense.com/portalsearches/VerifyLicensee/LicenseDetail?ID=647B770AC31ED58A85AE646ADD814A22>

ultimately to Nixon, who is an officer and director of the charity. Private inurement is absolutely prohibited under 501(c)(3)."

Inurement is a legal term for when an insider improperly benefits from a nonprofit organization's assets. In addition to civil penalties, it can lead to criminal embezzlement charges. "If the IRS were to determine she is benefiting personally from the charity, its exemption could be revoked and she may have personal tax liability," Sternal added.⁸

2. Wire Fraud: Illegal Solicitation of Charitable Contributions.

On December 15, 2025, The Moxie Group, Inc.'s board of directors passed a resolution voluntarily dissolving the charity.⁹ However, it waited over nine months to file Articles of Dissolution with the Florida Secretary of State on October 1, 2026, shortly after the *Free Beacon* contacted them to question their activities. The effective date of its dissolution according to Florida law was October 1, 2026.¹⁰

However, during the period from its voluntary dissolution on December 15, 2025, to at least September 24, 2026, the Moxie Group, Inc. was illegally soliciting charitable donations online for its for-profit Café Resistance Bookstore and Coffee Shop using the nonprofit fundraising company Zeffy¹¹ as the following archived screenshot demonstrates before it was recently taken down. Once a nonprofit passes a resolution of voluntary dissolution, it is supposed to move from its active phase to its winding down phase by paying off outstanding debts, etc., but it cannot legally continue to solicit charitable contributions.¹²

[SEE NEXT PAGE]

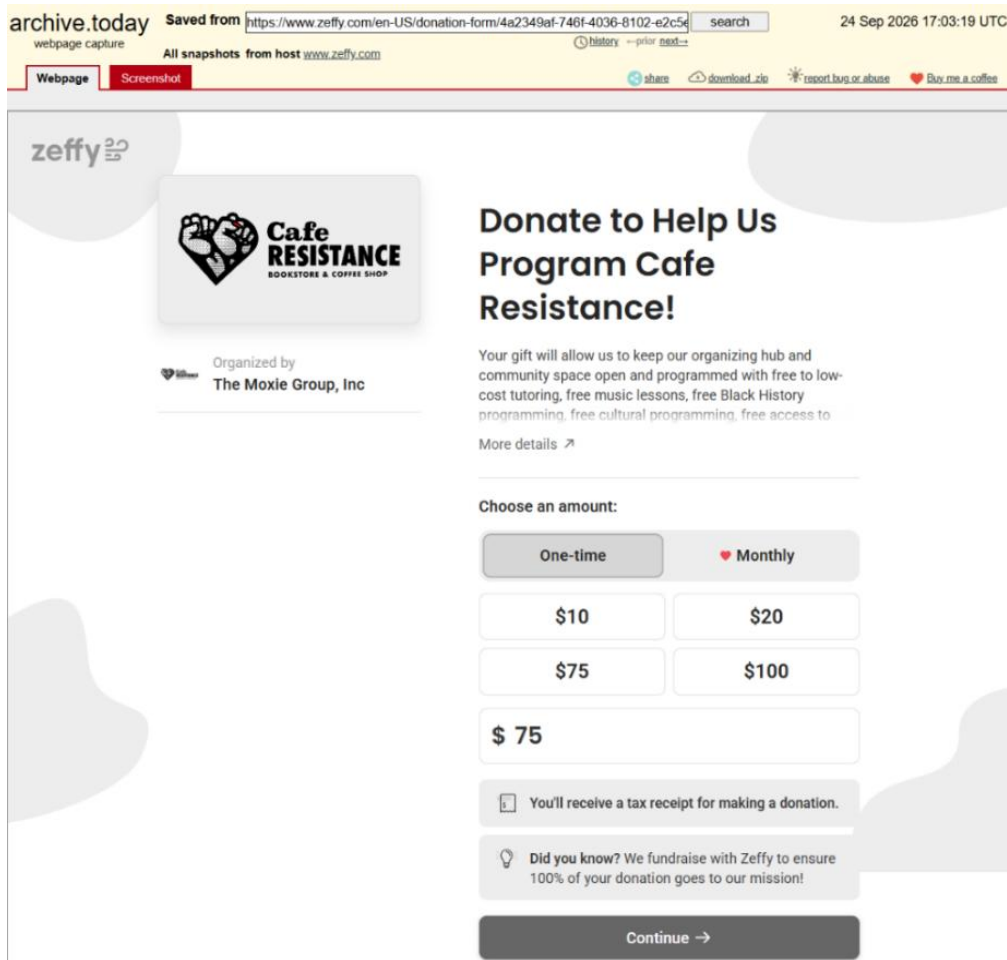
⁸ See fn. 1, *supra*.

⁹ <https://search.sunbiz.org/Inquiry/CorporationSearch/ConvertTiffToPDF?storagePath=COR%5C2026%5C1002%5C83193425.tif&documentNumber=N19000008379>

¹⁰ <https://www.flsenate.gov/Laws/Statutes/2026/0617.1403>

¹¹ <https://www.zeffy.com/software-category/donation-platforms?Donation>

¹² <https://www.councilofnonprofits.org/running-nonprofit/governance-leadership/dissolving-nonprofit-corporation>



The fundraising page clearly states that it is “Organized by The Moxie Group, Inc.” and that contributors will “receive a **tax receipt** for making a donation.” “Tax receipts” (as opposed to a regular receipt) are offered to donors so they can deduct charitable contributions from their income taxes. Soliciting charitable contributions to this defunct charity on the internet constitutes felony wire fraud under federal law and the Florida Deceptive and Unfair Trade Practices Act.¹³

To the extent that donors chose the monthly contribution option on its website instead of the one-time option, those donations are still being processed to this day on the donor’s credit card even though the online webpage has been taken down. What bank account is that money going into? Angela Nixon’s? Her for-profit LLC? Ms. Nixon and any of her accomplices should be criminally prosecuted for committing this fraudulent solicitation scheme. Violators can be subjected to fines and imprisonment for up to 20 years.

¹³ 18 U.S.C. 1343; Florida Statutes, Chapter 501, Part II, Sections 501.201–501.213.

In addition, even if the charity were still in existence as it held itself out to the public, and for those solicitations it made in 2025 before it was dissolved, The Moxie Group, Inc. violated Florida's Solicitation of Contributions Act, which requires the following disclosure statement on its fundraising page:

A COPY OF THE OFFICIAL REGISTRATION AND FINANCIAL INFORMATION MAY BE OBTAINED FROM THE DIVISION OF CONSUMER SERVICES BY CALLING TOLL-FREE WITHIN THE STATE. REGISTRATION DOES NOT IMPLY ENDORSEMENT, APPROVAL, OR RECOMMENDATION BY THE STATE.

The statement must include a toll-free number and website for Florida's Department of Consumer Services division that can be used to obtain the registration information.¹⁴ The toll-free number is 1-800-HELP-FLA (435-7352), and the website is [FDACS.go](https://www.fdacs.gov)

In addition to this unlawful online solicitation for contributions to a defunct charity, there also appears to be the use of interstate telephone communications to do the same:

When a *Free Beacon* reporter called Cafe Resistance on Sept. 16 to ask how to donate to Nixon's charity, the employee who answered directed the reporter to donate to Nixon's Senate campaign at the address on file with the FEC. Moments later, the same employee claimed Nixon's charity was "totally separate" from her campaign and that the reporter could donate books or cash to the Moxie Group [i.e., the charity] in person at Cafe Resistance.¹⁵

3. The Moxie Group, Inc., The Moxie Group LLC, and Angela Nixon Should Be Audited by Federal and Florida Authorities.

NLPC requests that not only should The Moxie Group, Inc. be audited by the IRS and the Department of Justice, the Attorney General of Florida and the Florida Department of Agriculture Consumer Services division should do so as well as provided by Florida's Solicitation of Contributions Act:

Section 496.407(4). The department may require that an audit or review be conducted for any financial statement submitted by a charitable organization or sponsor if the department finds any discrepancies, which may include, but are not limited to, irregular or inconsistent information, in the charitable organization's or sponsor's financial statement.

The failure of The Moxie Group, Inc. to itemize in its 2024 annual report what the charity spent \$210,000 for as well as the questionable financial connection between the charity and Angela Nixon's for-profit The Moxie Group LLC DBA Café Resistance and Bookstore demands a complete audit and accounting of both the charity and the related for-profit organization.

¹⁴ <https://www.fdacs.gov/business-services/solicitation-of-contributions>

¹⁵ See fn. 1, *supra*.

4. Violation of Federal Election Campaign Act for Accepting Illegal In-Kind Contributions

In addition to violating laws related to the charity's fundraising activities, NLPC submits that Angela Nixon's campaign committee, Angie for Florida, which was established on January 22, 2026,¹⁶ has been accepting illegal in-kind contributions by using the physical offices of the Café Resistance Bookstore and Coffee Shop to conduct campaign related activities. As reported in the *Free Beacon*:

Cafe Resistance has provided Nixon's Senate campaign with unfettered access throughout 2026 to host free campaign rallies, phone banks, and fundraising events at the shop. * * *

The separation between Nixon's charity and LLC in the operation of her Cafe Resistance bookstore has often been nonexistent. The email address her charity uses in its [disclosures](#) to the Florida Department of Agriculture, for example, is the [same email address](#) the bookstore uses to solicit bookings for birthday parties and private events, the revenue from which Nixon's for-profit LLC presumably collects. * * *

Nixon's campaign hosted an official event in January at Cafe Resistance, as well as volunteer phone banks to drive voter turnout and [campaign fundraising events](#). She has filmed [campaign ads](#) at the shop urging viewers to "vote for me," and the *Free Beacon* spotted Nixon's Senate campaign paraphernalia on display throughout the store during several visits in September. Nixon's campaign has reported no disbursements to her LLC or charity for its use of Cafe Resistance's space.

Thus, it appears that the Café Resistance and Bookstore has been functioning as the candidate's campaign de facto headquarters or a branch thereof. Indeed, Café Resistance is hosting a phone bank operation on its premises for the campaign tomorrow, Tuesday, October 26.¹⁷

According to FEC regulations, in-kind contributions, such as the use of a business's premises for campaign purposes, constitute an in-kind contribution to the campaign except in limited circumstances, such as letting other candidates use the premises for free or a discount.¹⁸ Otherwise, the campaign must pay the usual business the usual and normal rental rate for the space. Since Café Resistance rents out its space to others for events, such as birthday parties, Angie's campaign should also be paying for the use of that space for campaign purposes.

¹⁶ <https://docquery.fec.gov/pdf/521/202601229794115521/202601229794115521.pdf>

¹⁷ <https://www.mobilize.us/angieforflorida/event/1073910/>

¹⁸ <https://www.fec.gov/help-candidates-and-committees/making-disbursements/using-corporate-labor-facilities-resources/>

However, since Café Resistance is registered as Angie's for-profit The Moxie Group LLC, that business entity is prohibited from contributing any amount, whether cash or in-kind, to a campaign. Moreover, to the extent that contributions to the charity were used to pay the rent and expenses of the for-profit Café Resistance Bookstore and Coffee Shop, which in turn was used for Angie Nixon's political campaign, that is a clear violation of 501(c)(3) rules that prohibit charities from using their funds for political campaign purposes.

Thus, the FEC should investigate and impose penalties on Angie for Florida and its Treasurer for violating the contribution provisions of the Federal Election Campaign Act. But since the FEC currently does not have the minimum of four Senate confirmed commissioners necessary to conduct investigations and enforcement, NLPC is submitting this complaint to the Department of Justice and the U.S. Attorney in Florida which has concurrent jurisdiction to impose civil fines and seek criminal penalties for violations of federal campaign laws.

Conclusion

The citizens of Florida and the general public deserve to know whether Angie Nixon is violating civil and criminal laws with respect to her operating her charity, her for-profit business, and her federal campaign. Accordingly, NLPC calls upon the Department of Justice, the U.S. Attorney of Florida, and the Attorney General of Florida to issue subpoenas for all the bank records of The Moxie Group, Inc, The Moxie Group LLC, Angie for Florida, and Angela Nixon.

In addition, subpoenas to testify should also be issued to Angie Nixon, her campaign treasurer, her accountant for the charity and for-profit LLC (if she has one), and others who have first-hand information on the operation of these entities.

Respectfully submitted,

/s/ Paul D. Kamenar

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Encl: Form 13909 Tax-Exempt Organization Complaint (Referral)