

AG Rob Bonta's Charity Registry: Autopsy of a Thirteen-Day Reinstatement

California's Registry Clears Medea Benjamin's Troubled $54.6 Million Foundation, While Its State Tax Exemption Remains Revoked

A Report by Intelligent Advocacy Network (IAN) | October 1, 2026

Executive Summary

Attorney General Rob Bonta's Registry of Charities and Fundraisers reinstated Medea Benjamin's $54.6 million Arc of Justice private foundation just 13 days after receiving its Petition for Reinstatement, despite a record showing years of delinquent filings, missing audits, a revoked state tax exemption, and unanswered questions about the foundation's charitable assets.

One day before the Registry approved reinstatement, the Franchise Tax Board certified that Arc of Justice was not in good standing and was not tax-exempt in California. The Franchise Tax Board had revoked the foundation's state tax exemption in April 2024 and told the foundation that its application for reinstatement would take about nine months to process. The Attorney General Bonta's Registry did not wait for that process. It reinstated Arc of Justice, even though the Registry's own rules provide for automatic suspension when a charity's Franchise Tax Board exemption has been revoked.

The filing record raised additional red flags. Arc of Justice had not filed with the Registry since 2018. Its 2018 and 2019 Registry filings remain absent from the public file. Its 2021 federal return, covering $17.3 million in revenue and $10.8 million in contributions, still does not appear in the IRS's public filing records. In three of the Petition for Reinstatement's five years, Arc of Justice reported more than $2 million in revenue but no independent audit, which the Registry's own system flagged as required by California law. None of these issues prevented reinstatement.

Arc of Justice began catching up only after IAN first exposed its troubles in May 2026. However, the foundation attributed its long-running noncompliance to an "administrative

misunderstanding," claiming its leadership believed the organization had effectively moved to Florida, even though every federal return the foundation filed from 2017 through 2024 named California as the state to which it reports. The Petition for Reinstatement also did not disclose that one day after IAN first publicly raised concerns about Benjamin's foundation, its officers formed a new Florida corporation under the Arc of Justice name. Nothing in the public record shows that Bonta's Registry examined what role the Florida corporation was intended to play, whether it was operable, or whether any charitable assets had been transferred to it.

Most consequentially, the Registry of Charities and Fundraisers reinstated Arc of Justice without demanding a full accounting of what happened to its money during the period when it was suspended and later revoked. The Petition contains no 2025 financial statements, no accounting of assets following revocation, and no evidence addressing the $2.7 million in grants the foundation reported making in 2024, when the Registry's own notice shows it was already suspended. Yet the Registry concluded that reinstatement posed "no threat to the public or to charitable assets."

The Attorney General's office had broad authority to slow the process down, demand additional records, require audits, order an accounting reaching back years, restrict access to charitable assets, or impose meaningful conditions before reinstatement. It did none of those things. **Instead, after years of noncompliance and five years of overdue renewal filings, Arc of Justice was restored to registered status in 13 days, while its California tax exemption remained revoked.**

Medea Benjamin and Arc of Justice

Medea Benjamin is the co-founder and Treasurer of Codepink Women for Peace,[1] an organization that has defended the governments of China, Iran, Cuba and Venezuela, partnered with organizations linked to designated terrorist groups, and drawn calls from members of Congress for federal investigation of its foreign ties.[2] Codepink co-founder Jodie Evans is married to Neville Roy Singham, who, according to multiple news reports, is under federal grand jury investigation for alleged wire fraud, bank fraud, money laundering and potential Foreign Agents Registration Act violations.[3] Benjamin herself and far-left streamer Hasan Piker, who traveled with the same delegation, were subpoenaed by the Treasury Department's Office of Foreign Assets Control in connection with their March 2026 trip to Cuba.[4]

Medea (Susan) Benjamin founded Arc of Justice (the Foundation), formerly the Benjamin Fund, in 2002[5] and served as its president through 2025.[6]

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[1] https://www.codepink.org/founders_staff
[2] https://www.influencewatch.org/person/medea-benjamin/
[3] https://www.cbsnews.com/news/husband-code-pink-founder-neville-roy-singham-investigation-tax-laws/
[4] https://www.foxnews.com/politics/feds-subpoena-hasan-piker-medea-benjamin-over-cuba-trips
[5] Washington Free Beacon: Code Pink Founder Medea Benjamin Ordered to Cease Operations
[6] Medea Benjamin President of Arc of Justice through 2025

On September 9, 2026, Attorney General Rob Bonta's Registry of Charities and Fundraisers (the Registry) reinstated the Foundation's revoked charity registration,[7] 13 days after its Petition for Reinstatement (the Petition) was received.

This report examines the Petition, taken directly from the Registry's public file, against the public record.

A 13-Day Turnaround

The Registry received the Petition on August 27, 2026.[8] Thirteen days later, on September 9, Registrar David Eller, signing for Attorney General Bonta, reinstated the Foundation, finding "no threat to the public or to charitable assets."[9]

Eller himself has described what such a review requires. Testifying before the state legislature in 2024, he said that resolving a delinquency "involves a legal compliance review," and that cases spanning multiple years "create a lot of extra time to do the full review."[10] The Registry's presentation at the same hearing put its standard in writing: staff take 30 to 90 days to review each renewal filing "for compliance and possible law violations," and, to "ensure fairness to all," filings are generally processed "in the order they are received."[11]

The Foundation's Petition came with five years of overdue renewal filings. It was granted in 13 days.

The Petition itself contains a Franchise Tax Board (FTB) letter, dated September 8, one day before Bonta's Registry reinstated it, certifying that the Foundation "is not in good standing" and is not tax-exempt.[12] The FTB suspended the Foundation and revoked its state tax exemption in April 2024.[13] As of September 29, the FTB's own records still list the Foundation as

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[7] Order Granting Reinstatement
[8] Arc of Justice Petition for Reinstatement
[9] Order Granting Reinstatement
[10] Joint Hearing, Senate and Assembly Select Committees on the Nonprofit Sector, "Barriers and Solutions to Nonprofit Participation in State Government," Aug. 14, 2024 (testimony of David Eller, Registrar, Registry of Charities and Fundraisers), transcript and video at https://calmatters.digitaldemocracy.org/hearings/258250.
[11] California Department of Justice, "Attorney General's Supervision of Charities, Charitable Trusts, and Professional Fundraisers," presentation to the Joint Hearing of the Senate and Assembly Select Committees on the Nonprofit Sector, Aug. 14, 2024, https://www.senate.ca.gov/system/files/2024-08/august-14-2024-joint-select-committee-on-the-nonprofit-sector-hearing.pdf.
[12] Petition for Reinstatement Franchise Tax Board, Entity Status Letter, ESL ID 3647532605, Sept. 8, 2026
[13] Screenshot of the California Franchise Tax Board's webpage "Revoked exempt organizations list" with the downloaded Excel file open below it. Row 5297 is highlighted, showing Entity ID 2468589, "ARC OF JUSTICE," and a revocation status date of 4/2/24, meaning the FTB revoked the organization's California tax-exempt status on April 2, 2024. Screenshot captured September 29, 2026.

"Suspended" and "Not Exempt."[14] [15] **The order granting reinstatement does not mention the FTB.**[16]

The Registry had not been in a hurry before. The Foundation's charity registration had been suspended for more than a year when the Registry revoked it on January 9, 2025. When IAN requested the Registry's records in April 2026, including the revocation notice, the Registry produced only an undated delinquency postcard.[17] The written revocation notice in the file is dated June 19, 2026: seventeen months after the revocation, and seven weeks after IAN's Public Records Act request. By its own records, **it took the Registry seventeen months to issue a revocation notice, and thirteen days to undo the revocation**.[18]

Nothing Happened Until IAN Exposed It

When IAN first flagged the Foundation publicly on May 7, 2026,[19] and published its full report on May 19,[20] the Registry had received no filing from the Foundation since July 2018,[21] and the Foundation had filed no federal return with the IRS for 2021, 2023 or 2024, and none for 2025, which came due May 15.

Then the filings began. The first step in the record came one day after IAN's public post: on May 8, the Foundation's officers formed a new Florida corporation under the same name.[22] On June 18, 2026, a month after IAN's report, the Foundation filed a Statement of Information with the Secretary of State,[23] and its overdue 2023 and 2024 federal returns followed in August.[24] After the *Washington Free Beacon* article took IAN's findings to a national audience on August 10,[25] the Petition, together with five years of overdue renewal reports, reached the Registry on August 27.[26]

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[14] Screenshot for Entity ID 2468589, "ARC OF JUSTICE," with an entity status of "Suspended" and an exempt status of "Not Exempt." Screenshot captured September 29, 2026.
[15] California Franchise Tax Board, Entity Status Letter (Form FTB 4263A) for Entity ID 2468589, "ARC OF JUSTICE," dated September 29, 2026 (ESL ID 7120186620), certifying that the entity is not in good standing with the Franchise Tax Board.
[16] Order Granting Reinstatement
[17] Letter from Kim Kasreliovich, Deputy Attorney General, California Department of Justice, to Intelligent Advocacy Network, "Response to Public Records Act Request No. 26-1106" (May 4, 2026) (redacted), with enclosures.
[18] Revocation of Organization, dated June 19, 2026.
[19] IAN's initial X Post exposing Arc of Justice on May 7, 2026
[20] IAN's Report A Tangled Web: Medea Benjamin's $51.4 Million Private Foundation
[21] Arc of Justice Registry Listing
[22] Florida Department of State, Division of Corporations, Articles of Incorporation, Arc of Justice Inc., Doc. No. N26000006671, filed May 8, 2026. Search of sunbiz.org on September 30, 2026.
[23] Arc of Justice California Statement of Information
[24] ProPublica Nonprofit Explorer (IRS filing data), Arc of Justice (EIN 84-1618483), accessed 9/30/26, https://projects.propublica.org/nonprofits/organizations/841618483.
[25] Washington Free Beacon Code Pink Founder Medea Benjamin's Radical Charity Ordered to Cease Operations
[26] Arc of Justice Registry Listing

The Petition tells the Registry that the Foundation discovered its own violations through a "comprehensive review" by new leadership. It mentions neither IAN nor the press. But the leadership was not new: Maya Danaher, now the Foundation's president, was listed as its treasurer on every federal return from 2014 through 2024. **As the record below shows, the Foundation's explanation for its years of noncompliance does not hold up, The Registry accepted it anyway.**

The Autopsy

Under the Registry's regulations, the Attorney General may reinstate a revoked charity only after determining "there is no threat to the public or to charitable assets."[27] Those same regulations are explicit about the FTB:

> **§ 341. Automatic Suspension.**
> (a) A registration shall be automatically suspended if any of the following occur:
> (1) The registrant's tax-exempt status is suspended or revoked by the Internal Revenue Service or Franchise Tax Board.[28]

When the Attorney General's office adopted that rule, it explained that the loss of tax-exempt status "demonstrates a breach of the directors' fiduciary duty to oversee the organization's activities and their failure to adequately protect the charitable assets they hold in trust," and that where a charity's exempt status "has been revoked due to its chronic violations over multiple years, there may be no basis to stay the suspension."[29] **The Foundation's Registry violations spanned eight consecutive years, from 2018 through 2025.**[30]

The result is two state agencies giving opposite answers about the same charity. The Registry's own listing today shows the Foundation as "Registered," on probation through August 2029, its filings current only through 2024 and its registration's expiration date, May 15, 2026, already passed.[31] The Franchise Tax Board lists the same Foundation as suspended,[32] with its state tax exemption revoked since April 2024.[33]

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[27] Cal. Code Regs., tit. 11, § 346, https://www.law.cornell.edu/regulations/california/11-CCR-346.
[28] Cal. Code Regs., tit. 11, § 341(a)(1). California Attorney General, Supervision of Trustees and Fundraisers for Charitable Purposes regulations, p. 51, https://oag.ca.gov/system/files/media/supervision-trustees-fundraisers.pdf.
[29] California Attorney General, Initial Statement of Reasons, p. 19 (accompanying Notice of Proposed Rulemaking Action, Sept. 26, 2014, proposing Cal. Code Regs., tit. 11, § 999.9.1, now § 341), https://oag.ca.gov/sites/all/files/agweb/pdfs/charities/statues/np_organ_isor.pdf; Final Statement of Reasons, p. 27, https://oag.ca.gov/sites/all/files/agweb/pdfs/charities/statues/final-statement-reasons.pdf.
[30] Petition for Reinstatement, e-mails, E. Ponsano to S. Hopkins, Aug. 21 and 25, 2026; S. Hopkins to E. Ponsano, Aug. 24, 2026),
[31] Registry of Charities and Fundraisers, registration listing for Arc of Justice (RCT No. 128072), accessed September 30, 2026 (Registration Status: Registered; Compliance Status: Probation, 09/09/2026–08/27/2029; Current Registration Year: 2024; Current Expiration Date: 05/15/2026).
[32] Screenshot for Entity ID 2468589, "ARC OF JUSTICE," with an entity status of "Suspended" and an exempt status of "Not Exempt." Screenshot captured September 29, 2026.
[33] Screenshot of the California Franchise Tax Board's webpage "Revoked exempt organizations list" with the downloaded Excel file open below it. Row 5297 is highlighted, showing Entity ID 2468589, "ARC OF

When the Legislature's nonprofit committees examined the Registry in 2024, their background paper listed the requirements for a charity to be "in good standing" on the Registry, among them that its "tax-exempt status in California has not been revoked by the California Franchise Tax Board."[34] By that standard, Arc of Justice was not in good standing on the day the Registry declared it "no threat to the public or to charitable assets." The reinstatement order does not explain why.[35]

The Registry's notice set four requirements and warned that **a petition "will not be considered for reinstatement until all requirements are met."**[36] Here is what the Petition offered on each requirement, and what the record shows.

1. The Red Flags Were Already in the File

The Registry required a federal Form 990-PF for each year from 2020 through 2024, filed "in the same form as filed with the Internal Revenue Service." The Foundation supplied all five. But its 2021 return, prepared on June 16, 2026, and submitted to the Registry on August 27, 2026, does not appear in the IRS's public filing records. It covers the largest year in the Foundation's history: $17.3 million in revenue, including $10.8 million in contributions. Private foundations must disclose their major donors to the IRS publicly. Because the 2021 return is missing from the IRS's public filing records, the source of the $10.8 million does not appear. **Yet the Registry accepted it as a federal return.**[37]

In three of the five years covered by the Petition (2021, 2022 and 2024), the Foundation reported more than $2 million in revenue and answered that it had conducted no independent audit. Each time the Registry's own system flagged the answer, noting that an audit is "required by Government Code section 12586."[38] No explanation appears in the record. **Failure to prepare a required audit is grounds for the Registry to refuse registration. The Registry reinstated the Foundation anyway.**[39] [40]

JUSTICE," and a revocation status date of 4/2/24, meaning the FTB revoked the organization's California tax-exempt status on April 2, 2024. Screenshot captured September 29, 2026.

[34] Senate and Assembly Select Committees on the Nonprofit Sector, Background Paper, Joint Hearing, "Barriers and Solutions to Nonprofit Participation in State Government," Aug. 14, 2024, p. 3, https://www.assembly.ca.gov/system/files/2024-08/background-paper-joint-hearing-assembly-and-senate-select-committee-on-nonprofit-sector.pdf.

[35] Order Granting Reinstatement

[36] Revocation of Organization, dated June 19, 2026.

[37] Arc of Justice, Form 990-PF for tax year 2021, signed June 16, 2026; submitted to the California Attorney General's Registry of Charities and Fundraisers with the foundation's reinstatement petition on August 27, 2026

[38] Cal. Gov. Code § 12586(e)(1), https://leginfo.legislature.ca.gov/faces/codes_displaySection.xhtml?lawCode=GOV&sectionNum=12586.

[39] Arc of Justice, Form 990-PF for tax year 2022, signed June 16, 2026; submitted to the California Attorney General's Registry of Charities and Fundraisers with the foundation's reinstatement petition on August 27, 2026

[40] Arc of Justice, Form 990-PF for tax year 2024, signed June 16, 2026; submitted to the California Attorney General's Registry of Charities and Fundraisers with the foundation's reinstatement petition on August 27, 2026

The Registry's own file contains no filings for 2018 or 2019,[41] years in which the Foundation reported $3.4 million[42] and $9.6 million[43] in revenue. The Petition itself shows the FTB required state returns and penalties for both years. The Registry's notice did not require its own filings for those years. **The Registry reinstated the Foundation without them.**

2. Good Standing Was Never Established

The Attorney General's published guidance requires proof of good standing with the IRS, the FTB and the Secretary of State.[44] The Registry's notice to the Foundation allowed a substitute: a "written statement of steps taken to comply."[45]

The FTB. The Foundation's "steps" were an application filed six days before the Petition, an FTB email acknowledging it and estimating nine months to process it, and the law firm's request that the FTB confirm receipt of its penalty payments so the firm could "include a copy of your confirmation email in our petition." No such confirmation appears.[46] State law makes the Registry the gatekeeper: a charity cannot regain its state tax exemption until it satisfies the Registry's filing requirements. The FTB told the Foundation its application would take about nine months to process, and made no commitment on the outcome. **The Registry did not wait. It reinstated the Foundation less than three weeks into an FTB review expected to take nine months.** The FTB's September 8 letter, included in the Petition itself, certifies that the Foundation is not in good standing. On September 29, three weeks after the reinstatement, the FTB's records still list it as suspended.[47] The Registry's own rule provides that a registration "shall be automatically suspended" when the FTB has revoked a charity's tax exemption. **The reinstatement order does not mention it.**[48]

The IRS. Counsel told the Registry the Foundation was "up-to-date on filing its annual tax returns." It was not. When the Petition was written, there was no public record of a 2021 return,[49] the 2023 return had been filed on August 5, and the 2024 return on August 24, the day before counsel dated the Petition. There is no public record of a 2025 return.[50] Counsel cited the Foundation's IRS listings, which show only that its exemption has not

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[41] Arc of Justice Registry Listing
[42] Arc of Justice 2018 990-PF
[43] Arc of Justice 2018 990-PF
[44] California Attorney General, Registry of Charities and Fundraisers, Delinquency FAQ No. 24, https://oag.ca.gov/charities/delinquency.
[45] Registry of Charities and Fundraisers, "Revocation of Organization" dated June 19, 2026.
[46] Petition for Reinstatement, e-mails, E. Ponsano to S. Hopkins, Aug. 21 and 25, 2026; S. Hopkins to E. Ponsano, Aug. 24, 2026),
[47] California Franchise Tax Board, Entity Status Letter (Form FTB 4263A) for Entity ID 2468589, "ARC OF JUSTICE," dated September 29, 2026 (ESL ID 7120186620), certifying that the entity is not in good standing with the Franchise Tax Board.
[48] Arc of Justice Petition for Reinstatement
[49] Arc of Justice Petition for Reinstatement, p. 3.
[50] ProPublica Nonprofit Explorer (IRS filing data), Arc of Justice (EIN 84-1618483), accessed 9/30/26, https://projects.propublica.org/nonprofits/organizations/841618483.

been revoked, not that it has filed.[51] The Registry did not have to look far to test the claim: the 2021, 2023 and 2024 returns attached to the Petition were all prepared between June and August 2026. **It accepted counsel's word and reinstated the Foundation 13 days after receiving the Petition.**

3. The Foundation's Tale the Records Don't Support

The Petition blames an "administrative misunderstanding." It says the former president, who served "through the end of 2025," believed the Foundation had moved to Florida because "the founder had moved to Florida," and that "no Foundation activities were located in California." That former president and founder is Medea (Susan) Benjamin. The Petition was filed on behalf of the Foundation now led by her daughter, Maya Danaher, who had been its treasurer since 2014.[52]

The Registry's own file contradicts the explanation. The Foundation filed late in every year on record, from 2008 through 2017, typically a year or more past the deadline. And a move out of California had never stopped it from filing in California before. Its federal returns listed addresses in New York from 2013 through 2015, in Washington, D.C. in 2016, and in Miami from 2017 to the present.[53] Yet it kept filing with the California Registry through July 2018, including a renewal filed after its federal return first listed a Miami address. **Then it stopped filing altogether.**[54]

The Foundation's own federal returns contradict it too. **Every return covering 2017 through 2024, the years its returns listed a Miami address, names California as the state "to which the Foundation reports or with which it is registered."**[55] Five of them were filed while Benjamin was president, each signed under penalty of perjury during the very period the Petition says its leadership believed the Foundation had left California.[56] Five were attached to the Petition itself.[57] In 2024, the Foundation gave $646,000 to California organizations.[58]

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[51] Petition for Reinstatement, p. 3, and petition file, pp. 12–13 (IRS Tax Exempt Organization Search record, printed Sept. 8, 2026); IRS, Tax Exempt Organization Search, https://apps.irs.gov/app/eos/ (Publication 78 lists organizations eligible to receive tax-deductible contributions).
[52] Petition for Reinstatement, p. 3.
[53] ProPublica Nonprofit Explorer, Arc of Justice (EIN 84-1618483), Forms 990-PF for tax years 2003–2017, page 1 (address), https://projects.propublica.org/nonprofits/organizations/841618483; Registry document index,
[54] Arc of Justice Registry Listing
[55] Arc of Justice (The Benjamin Fund Inc.), Forms 990-PF, tax years 2017–2024, Part VI-A (Part VII-A on earlier forms), line 8a, and p. 1 (address). Tax years 2017–2020 and 2022–2024: ProPublica Nonprofit Explorer, https://projects.propublica.org/nonprofits/organizations/841618483. The 2021 federal 990 does not show as filed with the IRS, but can be viewed here.
[56] Forms 990-PF, tax years 2017 (filed May 11, 2018), 2018 (filed May 14, 2019), 2019 (filed July 14, 2020), 2020 (filed Aug. 10, 2021) and 2022 (filed Nov. 16, 2023), Part VII (Benjamin as president) and signature block, https://projects.propublica.org/nonprofits/organizations/841618483; Petition for Reinstatement, p. 3.
[57] Registry of Charities and Fundraisers, Registration Documents, Arc of Justice (RCT No. 128072): renewal filings for 2020–2024, with Forms 990-PF, received Aug. 27, 2026.
[58] Arc of Justice, Form 990-PF (2024), Part XIV, line 3a (grants to California-based recipients totaling $646,000), https://projects.propublica.org/nonprofits/organizations/841618483/202642369349100309/full.

Even taken at face value, a belief about which state the Foundation belonged to cannot explain why it stopped filing with the IRS, which a private foundation must do wherever it is located.

The evidence against the explanation was not hidden. The filing history is the Registry's own record, and every federal return attached to the Petition named California. **The Registry didn't question this and reinstated the Foundation in 13 days.**

What the Petition leaves out entirely is that on May 8, 2026, the day after IAN's first public post,[59] the Foundation's officers formed a new Florida corporation, Arc of Justice Inc., with Danaher as president,[60] at the Miami address Medea Benjamin listed as her own when she gave the Foundation $1 million in 2022.[61] The new corporation's articles do not dedicate its assets to charitable purposes. Nothing shows that any of the Foundation's assets have moved there, but a transfer of most of a charity's assets requires notice to the Attorney General.[62] **Nothing in the record shows the Registry inquired about the Florida corporation.**[63]

4. The Money the Registry Didn't Examine

The Registry required "sufficient assurance" that no charitable assets had been lost and that reinstatement would not harm the public.[64] The Petition offers only that the filings show no "improper" loss of charitable assets, and does not address harm to the public at all.[65]

Every financial filing in the Petition ends December 31, 2024.[66] It contains no financial information for 2025, the year the Foundation's registration was revoked, as of January 9, and it was barred from spending charitable assets without the Attorney General's written approval.[67] A 2025 state tax return had been filed with the FTB in August 2026, but the Registry asked for no accounting of 2025 at all.[68] **The Petition never mentions the accounting of assets the regulations required within 30 days of revocation.**

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[59] IAN's initial X Post exposing Arc of Justice on May 7, 2026
[60] Florida Department of State, Articles of Incorporation, Arc of Justice Inc., Doc. No. N26000006671, filed May 8, 2026; Sunbiz entity detail, printed Sept. 25, 2026.
[61] Arc of Justice, Form 990-PF (2022), Schedule B, Part I.
[62] Cal. Code Regs., tit. 11, § 328.1 (transactions involving 75 percent or more of a charitable corporation's assets), https://www.law.cornell.edu/regulations/california/11-CCR-328.1.
[63] Petition for Reinstatement (no reference to the Florida corporation); Order Granting Reinstatement, Sept. 9, 2026.
[64] Revocation of Organization, dated June 19, 2026.
[65] Petition for Reinstatement. p.4.
[66] Arc of Justice Registry Listing
[67] Cal. Code Regs., tit. 11, § 345(a)–(b), https://www.law.cornell.edu/regulations/california/11-CCR-345; Revocation of Organization, dated June 19, 2026, p. 1.
[68] Petition for Reinstatement, Exh. C (e-mails, E. Ponsano to S. Hopkins, Aug. 21, 2026; S. Hopkins to E. Ponsano, Aug. 24, 2026).

Nor does the Petition address 2024.[69] The Foundation's charity registration had been suspended for more than a year when the Registry revoked it on January 9, 2025. It was suspended throughout 2024. A suspended charity may not spend charitable assets without the Attorney General's written approval, and its directors may be held personally liable. The Foundation reported $2.7 million in grants in 2024. Nothing in the record shows the required approval.[70] **The Registry found "no threat to the public or to charitable assets" without asking about any of it.**

On paper, the Registry suspended the Foundation and then revoked it. In practice, the record shows no effect from either. The suspension did not stop the grants. The revocation produced no written notice for seventeen months, no demand for the accounting the regulations require, and no enforcement action. And when the Foundation finally petitioned, **the Registry undid it all in 13 days, with no conditions beyond following the law.**

The Powers the Registry Chose Not to Use

The Registry's regulations gave the Attorney General every tool he needed. He could have required more information, ordered an accounting reaching back as far as ten years, directed the Foundation's assets into a blocked account, or set conditions on reinstatement, including the independent audits California law already requires for charities with gross revenue of $2 million or more.[71]

The order requires no accounting, no audits, no 2025 financial statements, no resolution of the FTB suspension, and no disclosure about the Florida corporation. The Registrar imposed one condition: three years of probation, during which the Foundation must follow the law, which it was already required to do. **As far as the Registry is concerned, it is again free to operate and to spend its $54.6 million as it chooses.**

What IAN is calling for

Attorney General Bonta's Registry should:

1. Suspend the reinstatement, as its own rule provides when a charity's state tax exemption has been revoked, until the Foundation is in good standing with the FTB and has filed the required accounting of its charitable assets, full financial statements for 2025 through the present, its 2025 renewal filing, and its missing 2018 and 2019 filings.
2. Require independent audits of the Foundation's financial statements for every year its revenue exceeds $2 million (2018, 2019, 2021, 2022 and 2024), as California law requires, before the reinstatement is allowed to stand.

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[69] Revocation of Organization, dated June 19, 2026, p. 1; Cal. Code Regs., tit. 11, § 341(d), https://www.law.cornell.edu/regulations/california/11-CCR-341.
[70] Arc of Justice, Form 990-PF (2024), Part I, line 25, https://projects.propublica.org/nonprofits/organizations/841618483/202642369349100309/full.
[71] Cal. Gov. Code § 12586(e)(1), https://leginfo.legislature.ca.gov/faces/codes_displaySection.xhtml?lawCode=GOV&sectionNum=12586; Cal. Code Regs., tit. 11, § 339(e), https://www.law.cornell.edu/regulations/california/11-CCR-339.

3. Freeze the Foundation's assets in a blocked account until that accounting and those audits are complete.
4. Require disclosure of the Florida corporation's purpose and any transfer of assets to it.
5. Release the record to the public: its review of the Petition, the analysis behind its "no threat" finding, including how it reconciled that finding with the FTB's revocation and its own automatic-suspension rule, and all communications with the Foundation and its counsel.
6. Ensure that its public listing for Arc of Justice discloses that the Foundation's state tax exemption remains revoked.

In addition:

7. The IRS should examine the Foundation's 2021 and 2025 returns, neither of which has a public record of filing, and the source of its $10.8 million in 2021 contributions.
8. The Joint Legislative Audit Committee should direct the State Auditor to examine how the Registry reviews reinstatement petitions, and IAN urges members of the Legislature to request that audit.
9. The House Committee on Ways and Means, which oversees the IRS and the federal rules governing tax-exempt organizations, should examine how a private foundation holding $54.6 million went years without filing its required federal returns, whether its exemption was automatically revoked in May 2026 under the rule Congress enacted for exactly this situation, and whether the IRS has enforced the filing requirements Congress put in place to keep tax-exempt organizations accountable.

Codepink co-founder Medea Benjamin's private Foundation, Arc of Justice, came to the Registry years behind. It had filed nothing with the Registry since 2018, and when IAN exposed it, four of its federal returns had not been filed with the IRS: 2021, 2023, 2024 and 2025. Records are still missing today: its 2018 and 2019 filings with the Registry, any public record of its 2021 and 2025 federal returns, and any account of 2025, the year it was barred from touching its $54.6 million without the Attorney General's approval.

The Foundation’s California tax exemption has been revoked since April 2024, the FTB still certifies that it is not in good standing, and the FTB says its review of the Foundation's application will take about nine months, with no commitment on the outcome. Yet Attorney General Rob Bonta's Registry reinstated it in 13 days.

Why was AG Rob Bonta's Registry in such a hurry?

The Intelligent Advocacy Network (IAN) is a nonpartisan nonprofit organization dedicated to advancing transparency, accountability, and lawful governance in the use of public funds and political influence. For inquiries, contact: Susan George, CEO, susan@intelligentadvocacy.net