



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

March 24, 2025

The Honorable Scott Bessent  
Acting Commissioner  
Internal Revenue Service  
1111 Constitution Avenue NW  
Washington, D.C. 20224

Dear Acting Commissioner Bessent,

I write to express serious concerns about recently reported evidence of nonprofit organizations in New York State (NYS) failing to comply with federal tax rules for tax-exempt charitable organizations engaged in campaign activities. Section 501(c)(3) of the Internal Revenue Code prohibits charitable organizations from engaging in political activities that support or oppose any candidate or political party, and failure to adhere these prohibitions should result in revocation of the offending organization's tax status by the Internal Revenue Service (IRS) and imposition of certain excise taxes.<sup>1</sup>

However, as reported in the Albany Times Union on March 22, 2026, by Data Reporter Emilie Munson, 501(c)(3) nonprofits and foundations based in New York State have used their funds to influence elections and have contributed directly to candidates' campaigns.<sup>2</sup> As reported, roughly two-thirds of the institutions investigated by the Times Union have registered with the IRS as 501(c)(3) organizations, and have claimed, under threat of perjury, in subsequent tax filings that their organization did not participate in, or fund in any way, partisan election activities or political campaigns.

The Times Union's analysis of state and federal databases identified over 1,000 contributions from at least 650 nonprofit organizations in New York since 1999. The data, gathered from the state Board of Elections and the Internal Revenue Service, indicates that these donations totaled more than \$400,000, and the analysis of contributions shows that Brooklyn, Manhattan, Queens, Syracuse, the Bronx, Hempstead, and Albany have the highest concentration of nonprofits that allegedly electioneered.

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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.timesunion.com/capitol/article/hundreds-nonprofits-made-illegal-campaign-21966015.php>

Further, examples of nonprofits donating directly to Governor Kathy Hochul and NYS Assembly candidates and then further electioneering by announcing formal endorsements of those candidates. Such violations of the IRS code undermine the foundation of our Republic and damage public trust in our election systems.

The IRS must take swift and decisive action against nonprofit organizations that interfere in the election process in direct violation of their 501(c)(3) federal status and revoke their tax-exempt status. As the Chair of the House of Representatives Election Integrity Caucus, I urge the IRS to investigate these New York-based 501(c)(3) entities and take appropriate enforcement action in accordance with IRS policies and federal statute.

I appreciate your attention to this matter and look forward to your response.

Sincerely,

A handwritten signature in black ink that reads "Claudia Tenney". The signature is written in a cursive, flowing style with a long, sweeping tail on the final letter.

Claudia Tenney  
Member of Congress