



October 9, 2025

Internal Revenue Service  
Acting Commissioner Scott Bessent  
Headquarters Building  
1111 Constitution Avenue, NW  
Washington, DC 20224

**RE: Request for Review of Tax-Exempt Status of Southern Poverty Law Center (SPLC)**

Dear Acting Commissioner Bessent,

We are writing to formally request that the Internal Revenue Service begin an investigation to review the tax-exempt status of the above-referenced organization, Southern Poverty Law Center, Inc. (“SPLC”) located at 400 Washington Avenue, Montgomery, AL 36104. SPLC currently operates as a 501(c)(3) nonprofit under the Internal Revenue Code. SPLC’s EIN number is 63-0598743.

We have several serious concerns about SPLC’s compliance with federal law regarding tax-exempt status under Section 501(c)(3) including but not limited to it no longer fulfilling a charitable purpose and its partisan political activity.

For example, the SPLC has, over time, become an organization that promotes hatred based on partisan considerations. They liken normal, mainstream, conservative beliefs, to that of the KKK. They label political candidates and government officials, only Republicans, on their hate lists or hate watch articles. They only tie conservative advocacy groups to their hate map, not progressive or liberal ones.

Given the severity of our concerns, a thorough investigation into SPLC’s tax exempt status should be initiated.

**I. Who We Are**

The Center to Advance Security in America (CASA) is a nonpartisan organization dedicated to improving the safety and security of the American people. CASA educates and informs the American people about the actions of their government, non-profit organizations such as SPLC, and officials that impact the people’s safety, peace and security, and civil rights.



## II. Background

SPLC was founded in 1971 to “to ensure that the promise of the civil rights movement became a reality for all.”<sup>1</sup> SPLC also claims to be a “catalyst for racial justice in the South and beyond, working in partnership with communities to dismantle white supremacy, strengthen intersectional movements, and advance the human rights of all people.”<sup>2</sup> Their Form 990 states that their purpose is to “advance the human rights of *all people*.”<sup>3</sup>

While SPLC’s roots and original mission in the Jim Crow south were noble on their face, they have strayed from their mission throughout the past 54 years. SPLC’s aim is primarily political. Even SPLC’s origin story is born out of politics. SPLC’s founder, Morris Dees, worked on the McGovern campaign.<sup>4</sup> George McGovern, in turn, wrote fundraising letters for SPLC and permitted the SPLC to use McGovern’s donor list.<sup>5</sup>

A review of its “hate map,” a list of “groups” and “extremists,” reveals that nearly all are conservative, without a mention of any liberal groups.<sup>6</sup> It even lists a current government official, Stephen Miller, on its hate list, stating “Stephen Miller is credited with shaping the racist and draconian immigration policies of President Trump,” and “Miller has also ‘purged’ the government agencies of civil servants who are not entirely loyal to his extremist agenda....”<sup>7</sup>

In another example, SPLC authored an article called “Hate Goes to Washington,” detailing various recent congressional candidates that it deemed hateful. It is clear that its aim is to label conservatives, and our current government, as hateful, not to perform any service to the public.<sup>8</sup>

Right before Ben Carson announced his presidential campaign, he was placed on SPLC’s “Extremist Watch List.”<sup>9</sup> Additionally, in the 2024 campaign cycle, SPLC donated \$3,375,000 to

---

<sup>1</sup> “Our History,” splcenter.org, accessed Sept. 14, 2025, <https://www.splcenter.org/about/our-history/>

<sup>2</sup> <https://www.splcenter.org/about/>.

<sup>3</sup> See document entitled “IRS Form 99.” “Financial Information,” splcenter.org, accessed Sept. 15, 2025, <https://www.splcenter.org/wp-content/uploads/2025/05/splc-2023-irs-990.pdf>. (emphasis added).

<sup>4</sup> “How the Southern Poverty Law Center Got Rich Fighting the Klan,” *The Progressive Magazine*, July 1, 1988, <https://progressive.org/magazine/how-the-southern-poverty-law-center-got-rich-fighting-the-klan/>.

<sup>5</sup> *Ibid.*

<sup>6</sup> See “Extremists, Groups, & Ideologies,” splcenter.org, accessed Sept. 14, 2025, [https://www.splcenter.org/resources/extremist-files/?meta\\_extremist\\_type=group](https://www.splcenter.org/resources/extremist-files/?meta_extremist_type=group).

<sup>7</sup> “Stephen Miller,” splcenter.org, accessed Sept. 15, 2025, [https://www.splcenter.org/resources/extremist-files/?meta\\_extremist\\_type=extremist&\\_s=miller](https://www.splcenter.org/resources/extremist-files/?meta_extremist_type=extremist&_s=miller).

<sup>8</sup> “Hate Goes to Washington,” splcenter.org, Feb. 20, 2019, <https://www.splcenter.org/resources/reports/hate-goes-washington/>. (“Hate Goes to Washington”).

<sup>9</sup> Jessica Chasmar, “Ben Carson Placed on Southern Poverty Law Center’s ‘Extremist Watch List,’” *The Washington Times*, Feb. 8, 2015, <https://www.washingtontimes.com/news/2015/feb/8/ben-carson-placed-on-southern-poverty-law-centers-/>.



a PAC, which makes political endorsements.<sup>10</sup> Former SPLC spokesman Mark Potok sums SPLC's purpose up well: "We see this political struggle."<sup>11</sup>

Additionally, SPLC, ironically, seems much more focused on spreading hate than on reducing it. Consider the language used about Turning Point USA, the company founded by Charlie Kirk. "Turning Point USA's primary strategy is sowing and exploiting fear that white Christian supremacy is under attack by nefarious actors, including immigrants, the LGBTQ+ community and civil rights activists."<sup>12</sup> "Turning Point USA's effort is to sow fear and division to enforce social hierarchies rooted in supremacism is emblematic of the hard right's broader political project to destroy our foundational democratic principles and institutions."<sup>13</sup> The article is filled with cherry picked and out of context comments made by Kirk and draws untrue and unverified conclusions. It is designed to make the reader hate Kirk and his work.

This is the SPLC's modus operandi. SPLC's entire website is filled with inflammatory language. On at least one occasion, their content may have even led to political violence. In 2012, Floyd Lee Corkins II opened fire at the Washington, D.C., headquarters of the conservative Christian think tank Family Research Council.<sup>14</sup> Prosecutors stated they found on Corkins' computer and that he had identified his targets using SPLC's website.<sup>15</sup> This isn't to say that SPLC's speech causes political violence. But it does serve to exemplify how it creates an environment of hate that does not serve the public interest.

SPLC's "hate map" is filled with potentially defamatory and, themselves hateful, accusations against its political opponents. For example, Inman Society sued SPLC for defamation for calling it an "anti-immigrant hate group." While it does not appear the case has reached its conclusion, the court found that a cause of action was sufficiently alleged that SPLC's designation was defamatory.<sup>16</sup> In another instance, the SPLC paid \$3.4 million to resolve a defamation case, which included a retraction and removal of the group from their list.<sup>17</sup>

SPLC's intention is anything but respectful of free speech. For example, Potok admitted that it is not merely "monitoring" groups that it has targeted. It wants to destroy them.

---

<sup>10</sup> "Southern Poverty Law Center," Charity Watch, May 2025, <https://www.charitywatch.org/charities/southern-poverty-law-center>; "Our Work," splcactionfund.org, accessed Sept. 24, 2025, <https://www.splcactionfund.org/>.

<sup>11</sup> Tyler O'Neil, "Southern Poverty Law Center: 'Our Aim in Life is to Destroy These Groups, Completely,'" PJ Media, Sept. 1, 2017, <https://pjmedia.com/tyler-o-neil/2017/09/01/southern-poverty-law-center-our-aim-in-life-is-to-destroy-these-groups-completely-n53297>.

<sup>12</sup> Rachael Fugardi, "Turning Point USA: A Case Study of The Hard Right in 2024," splcenter.org, May 22, 2025, <https://www.splcenter.org/resources/reports/turning-point-usa-case-study-hard-right-2024/>. ("TPUSA Article").

<sup>13</sup> Ibid.

<sup>14</sup> Leonardo Blair, "Va. Man Pleads Guilty to Family Research Council Shooting," Christian Post, Feb. 7, 2013, <https://www.christianpost.com/news/va-man-pleads-guilty-to-family-research-council-shooting.html>.

<sup>15</sup> Ibid.

<sup>16</sup> *King v. Southern Poverty Law Center*, Memorandum Opinion, 2:22-CV-207-WKW (M.D.A.L. April 24, 2023), <https://law.justia.com/cases/federal/district-courts/alabama/almdce/2:2022cv00207/77784/22/>.

<sup>17</sup> Scott Flaherty, "Southern Poverty Law Center Pays \$3.4M to Resolve Defamation Case," Law.com, June 20, 2018, <https://www.law.com/americanlawyer/2018/06/20/southern-poverty-law-center-pays-3-4m-to-resolve-defamation-case/?sreturn=20250914171415>.



“Sometimes the press will describe us as monitoring hate groups, I want to say plainly that our aim in life is to destroy these groups, completely destroy them.”<sup>18</sup> “You are able to destroy these groups sometimes by the things you publish. It’s not so much that they will bring down the police or the federal agents on their head, it’s that you can sometimes so mortally embarrass these groups that they will be destroyed.”<sup>19</sup>

As stated earlier, SPLC is a 501(c)(3) tax-exempt “charitable” organization.<sup>20</sup> This status allows SPLC to raise money or financing while avoiding state and federal income taxes, unemployment taxes, and in some cases property or other state taxes. It also allows donors’ contributions to be tax deductible. And, importantly, tax exempt status lends an organization a certain level of credibility.

But, in exchange for these benefits, the organization has to further some public benefit. The Internal Revenue Service (IRS), referencing 26 U.S.C. § 501(c)(3), lists the following purposes for those eligible for 501(c)(3) tax exempt status: “charitable, religious, educational,<sup>21</sup> scientific, literary, testing for public safety, fostering national or international amateur sports competition, and preventing cruelty to children or animals.”<sup>22</sup> Additionally, 501(c)(3) exempt organizations may not attempt to influence legislation and may not participate in or intervene in political campaigns on behalf of any candidate for public office.

Given that SPLC is itself politically motivated, biased, defamatory, and otherwise does not benefit any of the enumerated categories under Section 501(c)(3), the IRS should investigate and then retract its 501(c)(3) designation for SPLC.

Finally, Charity Watch gave SPLC an “F” grade due to it having 6 years’ worth of assets in reserve.<sup>23</sup> It reportedly has millions in cash reserves stored in offshore accounts.<sup>24</sup> Given all of the above, it has become clear that SPLC neither needs nor deserves tax exempt status.

### III. Legal Standard and Analysis

To qualify for tax-exempt status under Section 501(c)(3) a group must: operate exclusively for exempt purposes and not substantially support lobbying or political campaigning.

---

<sup>18</sup> O’Neil.

<sup>19</sup> Ibid.

<sup>20</sup> “Financial Information,” splcenter.org, accessed Sept. 15, 2025, <https://www.splcenter.org/about/financial-information/>. (“SPLC Financial”).

<sup>21</sup> Specifically, the education of children. 26 U.S.C. § 501(k).

<sup>22</sup> Internal Revenue Service, “Exempt Purposes-Internal Revenue Code Section 501(c)(3),” IRS.gov, accessed Sept. 15, 2025, <https://www.irs.gov/charities-non-profits/charitable-organizations/exempt-purposes-internal-revenue-code-section-501c3>.

<sup>23</sup> <https://www.splcactionfund.org/>

<sup>24</sup> See Joe Schoffstall, “Southern Poverty Law Center Has More than \$90 Million in Offshore Funds,” The Washington Free Beacon, June 20, 2018, <https://freebeacon.com/politics/southern-poverty-law-center-90-million-offshore-funds/>.



### A. SPLC Does not Meet any of the Categories Listed in Section 501(c)(3)

An organization must be “operated exclusively” in furtherance of one of the categories listed in 26 U.S.C. § 501(c)(3). “If more than an insubstantial part of its activities is not in furtherance of an exempt purpose, an organization will not be regarded as ‘operated exclusively’ for exempt purposes.”<sup>25</sup> SPLC lists itself as “charitable” on its website.<sup>26</sup> Indeed, SPLC would not fit any of the additional categories.<sup>27</sup>

Thus, for example, schools that are racially discriminatory may not be tax exempt, “whatever may be the rationale.”<sup>28</sup> “Racially discriminatory educational institutions cannot be viewed as conferring a public benefit within the ‘charitable’ concept.”<sup>29</sup>

The same logic applies to SPLC. The reason why racially discriminatory policies are not “charitable” is because charity organizations are exempted to “encourage the development of private institutions that serve a useful public purpose or supplement or take the place of public institutions of the same kind.”<sup>30</sup> They are to be “beneficial to the social order of the country as a whole, or to a particular community.”<sup>31</sup> “The institution’s purpose must not be so at odds with the common community conscience as to undermine any public benefit that might otherwise be conferred.”<sup>32</sup>

It is hard to argue that SPLC meets the collective community conscience. It is hard to argue that labeling a political movement as hateful, bigoted, racist, or other similar labels benefits the social order in this current climate. Rather, the SPLC’s primary purpose appears to be to create hatred or fear toward a large portion of the citizenry. It has no place in a civilized and ordered society.

Indeed, charitable, according to the IRS’ website, reflects what “charitable” actually means:

The term **charitable** is used in its generally accepted legal sense and includes relief of the poor, the distressed, or the underprivileged; advancement of religion; advancement of education or science; erection or maintenance of public buildings, monuments, or works; lessening the burdens of government;

---

<sup>25</sup> *National Foundation v. U.S.*, 13 Cl. Ct. 486, 491 (1987).

<sup>26</sup> SPLC Financial.

<sup>27</sup> Religious, scientific, testing for public safety, literary, education purposes (for kids), sports competition, or child/animal cruelty.

<sup>28</sup> *Bob Jones University v. U.S.*, 461 U.S. 574, 595 (1983).

<sup>29</sup> *Ibid.*

<sup>30</sup> *Ibid.* 588.

<sup>31</sup> *Ibid.*

<sup>32</sup> *Ibid.* 592.



lessening neighborhood tensions; eliminating prejudice and discrimination; defending human and civil rights secured by law; and combating community deterioration and juvenile delinquency.<sup>33</sup>

The only examples on this list that SPLC could possibly hang its hat on are “lessening neighborhood tensions,” “eliminating prejudice and discrimination,” or “defending human and civil rights secured by law.” Perhaps there was a time when SPLC was fulfilling these missions. After all, the SPLC was formed in the context of the Civil Rights Movement, which its original design furthered.<sup>34</sup> If SPLC had continued with its original mission, perhaps this request for review would not be necessary.

But, as demonstrated in the introduction, if anything, SPLC is increasing public tensions. It is labeling conservative activists as white supremacists, racists, bigots, or other “hate” oriented words. These designations can do nothing but to cause the reader of their content to themselves hate the subject of their criticism. And, on at least one occasion, there is confirmed proof that violence occurred after someone read their content.

Similarly, by labeling people and organizations as hate groups, the SPLC is doing the opposite of “eliminating prejudice.” Rather, they are causing prejudice against various religions (including certain denominations of Christianity, Islam, and perhaps others) and races.

Consider the language used about TPUSA. They label its followers as believing in “white Christian Supremacy.” They accuse it of “exploit[ing] complicated feelings of insecurity and anxiety to manufacture rage and mobilize support to revive and maintain a white-dominated, male supremacist, Christian social order.”<sup>35</sup> Such defamatory language could serve no other purpose than to sow discord and hate against TPUSA and the race and religions that SPLC paints so negatively.<sup>36</sup>

SPLC also is not “defending” human or civil rights. Rather, it is spreading misinformation about others. While SPLC’s original intention may have been to defend black people under the Civil Rights Act’s new laws, it does not appear that SPLC’s primary focus is on “defense,” any longer. It only wants to injure those whom it disagrees with. Ironically, it causes the deprivation of civil rights rather than the defense of them.

Similarly, SPLC does not combat community deterioration, but causes it. Perhaps this is best demonstrated by its resistance to designating ANTIFA or Black Lives Matter as a domestic

---

<sup>33</sup> Internal Revenue Services, “Charitable Purposes,” IRS.gov, accessed Sept. 15, 2025, <https://www.irs.gov/charities-non-profits/charitable-purposes#:~:text=The%20exempt%20purposes%20set%20forth,community%20deterioration%20and%20juvenile%20delinquency.>

<sup>34</sup> “Our History,” splcenter.org, accessed Sept. 14, 2025, [https://www.splcenter.org/about/our-history/.](https://www.splcenter.org/about/our-history/)

<sup>35</sup> TPUSA Article.

<sup>36</sup> CASA denies categorically that TPUSA promotes “Christian Supremacy” or is “white dominated.”



terrorist organization<sup>37</sup> while simultaneously labeling organizations like TPUSA as a hate group. Indeed, both ANTIFA and Black Lives Matter have been tied to numerous acts of violence, while TPUSA has never.

Ironically, SPLC claims to “advance the human rights of all people” on its most recently available Form 990. However, that appears to be the case only for those who meet certain demographics. Those with traditional values, who resist critical theory, who advocate for the life of the unborn, who wish to protect women in sports and in privacy spaces, who wish to defend the borders, etc., receive no “advance[ment]” of their rights by the SPLC. Perhaps this misrepresentation should also be investigated by the SPLC. But, regardless, it is clear that SPLC no longer furthers its own mission. It no longer qualifies as a charitable organization.

## **B. SPLC has Conducted Political Activity**

Section 501(c)(3) also excludes organizations that “carry[] on propaganda,” “influence legislation,” or “intervene in...any political campaign on behalf of (or in opposition to) any candidate for public office.” SPLC has crossed this line as well. “To remain eligible for tax benefits available to [501(c)(3)] organizations...the organization must not ‘participate in, or intervene in (including the publishing or distributing of statements) any political campaign on behalf of (or in opposition to) any candidate for public office.’”<sup>38</sup> The “organization must remain strictly nonpartisan in its endeavors.”<sup>39</sup>

“When Congress included tax exemptions to charitable and educational organizations in the Revenue Act of 1934, it excepted from exemption those organizations that devote a substantial part of their activities to carrying on propaganda, or otherwise attempting, to influence legislation.”<sup>40</sup> “Any” political campaigning, is sufficient, meaning “it need not form a substantial part of the organization’s activities.”<sup>41</sup> Thus, for example, a poster saying “Christians Beware,” with a candidate’s positions regarding faith issues, was found to be enough to revoke a tax exempt status due to political campaigning.<sup>42</sup>

As demonstrated above, SPLC’s focus is nearly entirely on conservative organizations, thinkers, and politicians. They are critical of those in the Trump administration and politicians alike. It includes figures like Stephen Miller in its “hate map.” In another example, Ben Carson, SPLC conveniently timed his inclusion to their map just weeks before he announced his campaign. It is convenient that no Democrats are named. It is clear that a critical component of SPLC’s activities is to malign Republicans.

---

<sup>37</sup> Hatewatch Staff, “Designating Antifa as Domestic Terrorist Organization is Dangerous, Threatens Civil Liberties,” splcenter.org, June 2, 2020, <https://www.splcenter.org/resources/hatewatch/designating-antifa-domestic-terrorist-organization-dangerous-threatens-civil-liberties/>.

<sup>38</sup> *Fulani v. League of Women Voters Educ. Fund*, 882 F.2d 621, 623 (4th Cir. 1989), quoting Section 501(c)(3).

<sup>39</sup> *Ibid.* 624 (internal citation omitted).

<sup>40</sup> *Association of Bar of City of New York v. C.I.R.*, 858 F.2d 1988, 879 (2nd Cir. 1988).

<sup>41</sup> *Ibid.* 881.

<sup>42</sup> *Branch Ministries v. Rossotti*, 211 F.3d 137, 140 (D.C. Cir. 2000).



This is exemplified by its 2019 article when it published an article called “Hate Goes to Washington.” There, it specifically identified 9 recently elected members of Congress, all Republicans.<sup>43</sup> It stated, “The era of Donald Trump unleashed an onslaught of candidates in the 2018 midterm elections who court hate and extremism. A number of candidates with open white supremacist, nativist, anti-LGBT or antigovernment ties won seats in the U.S. House and Senate last election.”<sup>44</sup> It then named specific people.

SPLC even donated \$3,375,000 to a PAC, which, as it stands today has Democrat political endorsements on its website.<sup>45</sup> If SPLC wishes to be a 501(c)(4) organization, that is its prerogative. But it should not benefit from 501(c)(3) status.

SPLC’s former spokesman, Mark Potok, himself admitted that its purpose is a “political struggle” designed to destroy its targets. The IRS should take him at his word.

### **C. Revoking SPLC’s Tax Exempt Status Would Not Be a Free Speech Issue**

“The Supreme Court has rejected the notion that First Amendment rights are somehow not fully realized unless they are subsidized by the State.”<sup>46</sup> Tax exemption is a privilege derived from legislative grace, not a constitutional right.<sup>47</sup>

Thus, 501(c)(3) status is not a right. The First Amendment can be protected while also applying the standards required under the statute. Withdrawing SPLC’s tax exempt status would merely be a result of it not fulfilling the mission of a charitable organization, not punishment of viewpoint. There are plenty of organizations that share SPLC’s political beliefs and worldview that would qualify for tax exemption. But the way that SPLC goes about furthering its mission is both uncharitable and political. To follow the statute, the IRS must revoke its status.

## **IV. Conclusion**

These activities are grounds for immediate revocation of charitable status. This step would not shut SPLC’s doors. It would simply no longer receive the tax benefits extended to non-political organizations that further the public interest listed within Section 501(c)(3) of the Internal Revenue Code. It would also likely require a subsequent determination of when the revocation should be backdated in order to ensure that SPLC could not improperly benefit from its partisan activities. SPLC may be liable for back taxes and be subject to 4958 excise taxes. Given the far-reaching activities of the SPLC that have been uncovered and investigated by news outlets and watchdog organizations since the Charlie Kirk assassination, we also believe that

---

<sup>43</sup> Hate Goes to Washington.

<sup>44</sup> Ibid.

<sup>45</sup> Specifically, LaRhonda Patrick and Eldridge Jackson Jr. “Our Work,” splactionfund.org., accessed September 24, 2025, <https://www.splactionfund.org/>.

<sup>46</sup> *Nationalist Movement v. C.I.R.*, 102 T.C. 558, 584 (1994), quoting *Commarrano v. United States*, 358 U.S. 498, 515 (1959)

<sup>47</sup> Ibid.



such an investigation should assess the legality of SPLC's lobbying and donation activities.<sup>48 49</sup>  
50

Based on the above allegations and the evidence provided in support; we believe that the American people are entitled to a full investigation into this urgent matter.

Sincerely,

James Fitzpatrick

Director

Center to Advance Security in America

---

<sup>48</sup> America1stLegal. BREAKING — AFL has obtained thousands of pages of records exposing Biden DOJ's SHOCKING partnership and coordination with the radical SPLC to WEAPONIZE civil rights enforcement. No daylight between DOJ and SPLC. Here's round #1, X, 3 Oct, 2025.

<https://x.com/America1stLegal/status/1974189493155725529>. Accessed 6 Oct, 2025.

<sup>49</sup> DataRepublican. Does anyone know how the SPLC is funded? They report receiving over \$100MM in contributions each year, but CauseIQ shows they receive few large grants from other nonprofits; they report only 26MM and that's over multiple years. That's unusual. (And, no, they don't report receiving government money.) X, 3 Oct, 2025. <https://x.com/DataRepublican/status/1974144010425098390>. Accessed 6 Oct, 2025.

<sup>50</sup> ProfMJCleveland. OMgosh...agents in FBI viewed Biden Administration's as having them work at behest of far-left Southern Poverty Law Center.. X, 03 June, 2025.

<https://x.com/ProfMJCleveland/status/1929979616468328551>. Accessed 6 Oct, 2025.