



June 23, 2026

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 The People’s Forum Inc.

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, People’s Forum INC (the “People’s Forum”), located at 320 West 37th Street, New York, NY 10018. The People’s Forum currently operates as a Section 501(c)(3) tax-exempt organization under the Internal Revenue Code (“IRC”). The People’s Forum’s EIN is 61-1844780.¹

We have several serious concerns about the People’s Forum’s (non) compliance with federal law regarding its tax-exempt status under Internal Revenue Code Section 501(c)(3). The People’s Forum is perhaps best known for funding and organizing protests which often cross the threshold from protected speech into potential illegal activity. Notably, these protests have resulted in numerous arrests for violent behavior including assaults on law enforcement.

Several members of Congress have already requested an investigation into the People’s Forum’s tax-exempt status,² while others have highlighted its activities in apparent coordination with and on behalf of Chinese interests,³ which violates the Foreign Agents Registration Act (“FARA”) and thereby would constitute prohibited political lobbying activity by a tax-exempt organization. Senate Judiciary Committee Chairman Charles Grassley has already sent a letter to

¹ The People’s Forum Inc., *Form 990: Return of Organization Exempt from Income Tax*, 2022, Internal Revenue Service, <https://apps.irs.gov/>.

² Rep. Jason Smith, *Letter to the Honorable Daniel Werfel, Commissioner of Internal Revenue Service*, October 6, 2025, 57, <https://waysandmeans.house.gov/wp-content/uploads/2025/10/10.6.25-Letter-to-IRS.pdf>; U.S. House of Representatives, Committee on Ways and Means, *Letter to the Honorable Daniel Werfel, Commissioner of Internal Revenue Service*, April 24, 2024, <https://waysandmeans.house.gov/wp-content/uploads/2024/04/4-24-2024-Werfel-CCP-Singham-Letter.pdf>.

³ U.S. House Committee on Oversight and Government Reform, “Oversight Republicans Investigate Funding Behind Los Angeles Riots Linked to Chinese Communist Party,” press release, June 13, 2025, <https://oversight.house.gov/release/oversight-republicans-investigate-funding-behind-los-angeles-riots-linked-to-chinese-communist-party/>.



both former Attorney General Bondi and FBI Director Patel requesting an investigation of potential FARA violations.⁴

There has already been at least one tax-exempt organization complaint filed against the People’s Forum, in November of 2023. The complaint alleged that “De Los Santos and the People’s Forum Inc. have been advocating in support of the U.S. designated foreign terror organization Hamas in its war on Israel and Jews and also advocates for the overthrow of the United States.”⁵ Under the prior administration, this complaint went nowhere. Given the severity of the additional concerns we have raised, a thorough investigation into the People’s Forum’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 the People’s Forum, and officials who impact the people’s safety, peace, and security, and civil rights.

II. Background

The People’s Forum is a socialist organization that acts as project incubator. From its location in New York City, the People’s Forum hosts events, readings, operates a cafe and a library, and publishes various cultural works and media.⁶ It receives significant funding from centimillionaire Neville Roy Singham, a U.S. citizen currently residing in Shanghai.⁷ A recent in-depth investigative report uncovered “\$278 million that flowed directly from Singham into organizations that sow discord,” including \$22.4 million from Singham personally to the People’s Forum while “the rest went through layers of funding.”⁸ Singham is currently being investigated by the House Oversight Committee for his funding of extremist organizations in apparent coordination with the Chinese Communist Party.⁹

⁴ Sen. Charles Grassley, *Letter to the U.S. Department of Justice and Federal Bureau of Investigation*, April 16, 2025, https://www.grassley.senate.gov/imo/media/doc/grassley_to_doj_fbi_-_code_pink_and_the_peoples_forum.pdf.

⁵ Stop Antisemitism (@StopAntisemites), “A complaint with the IRS/Department of Treasury has been filed against ‘The People’s...’,” X, January 17, 2024, <https://x.com/StopAntisemites/status/1747704695349510155>.

⁶ The People’s Forum, “About,” accessed March 12, 2026, <https://peoplesforum.org/about/#mission>.

⁷ Mara Hvistendahl, David A. Fahrenthold, Lynsey Chutel, and Ishaan Jhaveri, “A Global Web of Chinese Propaganda Leads to a U.S. Tech Mogul,” *New York Times*, August 5, 2023, <https://www.nytimes.com/2023/08/05/world/europe/neville-roy-singham-china-propaganda.html>.

⁸ Asra Q. Nomani, “Shanghai Sabotage: Inside Singham’s Secret Strategy to Demonize America,” *Fox News*, March 25, 2026, <https://www.foxnews.com/politics/shanghai-sabotage-inside-singhams-secret-strategy-demonize-america>.

⁹ U.S. House Committee on Oversight and Government Reform, *Letter to Neville Singham*, June 13, 2025, <https://oversight.house.gov/wp-content/uploads/2025/06/Letter-to-Neville-Singham-06132025-1.pdf>.



The New York Times (“NYT”) published an in-depth investigative report on Singham in 2023, shining a light on his opaque global network of non-profit funding and deep ties to the Chinese Communist Party. As the NYT stated, “from a think tank in Massachusetts to an event space in Manhattan, from a political party in South Africa to news organizations in India and Brazil, the Times tracked hundreds of millions of dollars to groups linked to Mr. Singham that mix progressive advocacy with Chinese government talking points.” The article further notes that “the line between him and the propaganda apparatus is so blurry that he shares office space — and his groups share staff members — with a company whose goal is to educate foreigners about ‘the miracles that China has created on the world stage.’” Notably, Singham attended a Chinese Communist Party propaganda forum in June 2023 and, in a photo taken during a breakout session on how to promote the party abroad, can be seen jotting in a notebook adorned with a red hammer and sickle.¹⁰

The Fox News report described Singham’s influence as “a transnational network buried in layer upon layer of companies entangled with shared leaders, shared addresses and a shared mission to spread Marxism and promote China as a global counterweight to the U.S. in a new Cold War.”¹¹ An early example of this synergy with China’s messaging was a 2020 webinar cohosted with Code Pink entitled “China is Not Our Enemy.”¹² Singham’s network is a multilevel structure where hundreds of millions of dollars flow to radical organizations, with the People’s Forum one of six nonprofits near the top of this network, which collectively poured about \$163 million into 52 organizations including themselves, who then feed a larger network of about 2,000 organizations worldwide.¹³ The distinction between many of these groups is quite often illusory, and if the principle of substance over form is applied, it disappears in the web of common funding and control.¹⁴ As the NYT characterized it, “These groups operate in coordination. They have cross-posted articles and shared one another’s content on social media hundreds of times. Many share staff members and office space. They organize events together and interview one another’s representatives without disclosing their ties.”¹⁵ One noteworthy example is a newsletter, Dongsheng News, that covers China in English, Spanish, French and Portuguese, taking stories from Chinese state media. While its editors are in China, its address is that of the People’s Forum in NYC.¹⁶

¹⁰ Ibid.

¹¹ Asra Q. Nomani, “Red Wealth, Dark Money: How an American Tycoon Deploys Mao’s Playbook Against the West,” *Fox News*, March 26, 2026, <https://www.foxnews.com/politics/red-wealth-dark-money-how-american-tycoon-deploys-maos-playbook-against-west>.

¹² Asra Q. Nomani, “Revolutionary Tourism: Inside the \$600M Marriage of Dark Money and Far-Left Agitprop,” *Fox News*, March 26, 2026, <https://www.foxnews.com/us/revolutionary-tourism-inside-600m-marriage-dark-money-far-left-agitprop>.

¹³ Asra Q. Nomani, “Power Couple of Chaos: How a Tycoon and Activist Built a ‘Revolutionary Base’ at the House of Singham,” *Fox News*, March 26, 2026, <https://www.foxnews.com/us/power-couple-chaos-how-tycoon-activist-built-revolutionary-base-house-singham>.

¹⁴ U.S. House of Representatives, Committee on Ways and Means, *Letter to Karla Reyes, Chair and Director, BreakThrough Bt Media Inc.*, February 9, 2026, <https://www.clintonfoundationtimeline.com/wp-content/uploads/2026/02/2.9.26-letter-to-breakthrough-news.pdf> (People’s Forum connections with BreakThrough Bt Media, also under investigation).

¹⁵ Hvistendahl et al., “Global Web of Chinese Propaganda.”

¹⁶ Ibid.



The People’s Forum is the puppet master behind much of the current chaos in the streets.¹⁷ As one investigative journalist described it, “From their headquarters on W. 37th St., Singham’s field marshals in the People’s Forum coordinate protests nationwide that chase the day’s headlines, including: #FreePalestine #FromTheRiverToTheSea protests after the Oct. 7, 2023, attacks by Hamas on Israel, #HandsOffIran after U.S. military strikes in the summer of 2025, #HandsOffVenezuela following the arrest of Nicholas Maduro in January and now #ICEOut, #HandsOffIran and #LetCubaLive.”¹⁸

These supposedly organic and grassroots protests are tightly scripted by the People’s Forum and its allies, as the following sequence illustrates:

On Wednesday, Jan. 7, less than four hours after the killing of an anti-ICE agitator Renee Good, by an ICE officer in Minneapolis, at about 10:38 a.m. a signal went out from the People’s Forum Inc., a Singham-funded nonprofit headquartered in an innocuous building off W. 37th St., between a storefront for a psychic and a dry cleaner. At 2:35 p.m., Manolo De Los Santos, the group’s executive director, published a social media post on X, writing, “The cold-blooded killing of a woman by ICE in Minneapolis and Trump’s bombing of over 100 people in Venezuela are connected acts of the same brutal machine... We must dismantle the U.S. empire, or it will dismantle us.” Protests followed a regular sequence: public message, rapid protest call, coordinated signage, media amplification.

At 5:11 p.m., the People’s Forum summoned citizens to a 9 a.m. protest the next morning at Foley Square, near ICE offices in lower Manhattan. By 8:41 a.m. the next morning, David Chung, the director of organizing at the People’s Forum arrived at Foley Square, pushing a shopping cart packed with a speaker, microphone and megaphone, a sticker from the Party for Socialism and Liberation slapped on the side. A man trailed behind Chung with a pile of freshly-printed black-and-white posters stapled to cardboard tubes and the message, “JUSTICE FOR RENEE GOOD,” with a photo of Good plastered on every poster. Foot soldiers from the Party for Socialism and Liberation, the street wing of the People’s Forum, handed the signs out to bystanders as the clock ticked close to 9 a.m.¹⁹

The People’s Forum has taken an active role in coordinating the pro-Hamas rallies and encampments that sprouted after the horrific attack on Israel on October 7, 2023 (“10/7”), often in alignment with Chinese Communist interests. One academic scholar noted that “organizations in this network, such as the People’s Forum, ANSWER Coalition, and the International People’s Assembly, have facilitated the “Shut It Down for Palestine” (SID4P) campaign, which launched in the wake of the October 7, 2023, Hamas attack. Evidence suggests that these groups benefit from funding and messaging consistent with China’s global strategy, promoting itself as a

¹⁷ Stu Smith, “Meet the Group Behind the Pro-Maduro Protests,” *City Journal*, January 8, 2026, <https://www.city-journal.org/article/nicolas-maduro-protests-peoples-forum>.

¹⁸ Nomani, “Revolutionary Tourism.”

¹⁹ Ibid.



defender of justice while weakening U.S. influence.”²⁰ The Shut it Down for Palestine coalition have already shut down highways, train stations and bridges, and their stated goals include inspiring more such direct action.²¹ They have also made calls for direct interference with law enforcement, “urgently mobilizing to ensure that student protestors can hold their ground.”²²

In April 2024, over 100 activists from the anti-Israel protests on Columbia University’s campus met with members of the People’s Forum in their Manhattan office mere hours before campus protesters temporarily occupied Columbia’s Hamilton Hall. At this meeting, the Washington Free Beacon claims that People’s Forum co-executive director Manolo De Los Santos told the activists present to, “give Joe Biden a hot summer” and to make it “untenable for the politics of usual to take place in this country.” Los Santos apparently praised the protesters for, “decid[ing] that resistance is more important than negotiations,” while urging others at the meeting to “support our students so that the encampments can go for as long as they can.”²³ The occupation of Hamilton Hall produced several arrests, and may have violated several laws including trespassing, destruction of private property and false imprisonment of the janitorial staff who were trapped inside the barricades.²⁴ After the hall was later cleared by law enforcement, the NYPD reported finding industrial-grade chains, “gas masks, ear plugs, helmets, goggles... hammers, knives, and ropes...”²⁵ The Washington Post reported, per NYPD, that more than 25% of the arrests at Columbia University were not students.²⁶

More recently, in January 2026, the People’s Forum was reported to have partnered with the NYC chapter of the Democratic Socialists of America (DSA) to recruit and train up to 4,000 “rapid response” activists to oppose and interfere with U.S. Immigration and Customs Enforcement (ICE) activities.²⁷ The People’s Forum was also involved in promoting and

²⁰ Jennifer Baker, *CCP Influence in U.S. Pro-Palestinian Activism*, (Washington, D.C.: George Washington University Program on Extremism, July 8, 2025), <https://extremism.gwu.edu/ccp-influence-us-pro-palestinian-activism>.

²¹ Ryan Mauro, “Marching Toward Violence: Four Overlapping Circles,” Capital Research Center, November 6, 2024, <https://capitalresearch.org/article/marching-toward-violence-part-3/> (citing ANSWER Coalition, “November 9: Global Shutdown for Palestine!,” accessed March 26, 2026, https://www.answercoalition.org/nov_9_palestine).

²² The People’s Forum (@PeoplesForumNYC), “ALL OUT TO CUNY NOW!...”, X, April 25, 2024, 3:33 PM, <https://x.com/PeoplesForumNYC/status/1783580220253171835>.

²³ “The People’s Forum,” *Influence Watch*, accessed March 26, 2026, <https://www.influencewatch.org/non-profit/the-peoples-forum/> (citing Joseph Simonson, “Anti-Israel Group Encouraged Columbia Protesters To Re-Crete ‘The Summer of 2020’ Hours Before Students Stormed a Building.” *The Washington Free Beacon*, May 1, 2024, <https://freebeacon.com/campus/anti-israel-group-encouraged-columbia-protesters-to-recreate-the-summer-of-2020-hours-before-students-stormed-a-building/>).

²⁴ Jesse Rodriguez and Phil Helsel, “Smashed Windows, Piled Furniture Left After Occupation of Hamilton Hall at Columbia University,” *NBC News*, May 1, 2024, <https://www.nbcnews.com/news/us-news/smashed-windows-piled-furniture-left-occupation-hamilton-hall-columbia-rcna150154>.

²⁵ Kaz Daughtry (@NYPDDaughtry), “Pencils, books, laptops...”, X, May 3, 2024, <https://x.com/kazdaughtry/status/1786449287359992179>.

²⁶ Daniel Wu, “134 protesters arrested on 2 campuses had no connection to schools, NYPD says,” *The Washington Post*, May 3, 2024, <https://www.washingtonpost.com/nation/2024/05/03/columbia-arrests-not-students-nypd/>.

²⁷ “The People’s Forum,” *Influence Watch*. (citing Gabrielle Fahmy, “NYC socialists mustering army of 4,000 anti-ICE activists to bring Minnesota tactics to Big Apple.” *NY Post*, January 18, 2026.



facilitating a nationwide anti-ICE protest action referred to as the “National Shutdown,” with its website used as a central organizing hub for the nationwide action registered to an individual affiliated with The People’s Forum and listing the organization’s Manhattan address.²⁸

In addition to facilitating violence in the streets, the People’s Forum works to influence specific legislation. On May 6, 2024, the People’s Forum joined roughly 100 organizations in signing a letter to U.S Senate Finance Committee chairman Ron Wyden (D., Ore.) and Ranking Member Mike Crapo (R., Idaho) seeking to block the passage of H.R.6408 /S.4136. The bill was designed to remove the tax-exempt status of any nonprofits identified as supporting terrorist organizations.²⁹ Other signatories include American Muslims for Palestine (AMP), Samidoun, and the Council on American-Islamic Relations (CAIR), each of whom have alleged and/or documented ties to terrorism.³⁰

The People’s Forum must also be held accountable for the actions of the Venceremos Brigade, which was formerly a fiscally sponsored project of the Alliance for Global Justice, but in 2024 began identifying itself as a project of the People’s Forum.³¹ Fiscal sponsorship is a legal arrangement where a 501(c)(3) nonprofit provides tax-exempt status, financial oversight, and administrative support to a project that does not have its own nonprofit status. The sponsor receives and manages donations and grants, then disburses them to the project according to a written agreement.³²

The primary activity of the Venceremos Brigade consists of organizing trips to Cuba for Americans who wish to demonstrate solidarity with the communist country and opposition to the United States government’s Cuba policy. It describes itself as “an anti-imperialist project of political education and voluntary labor in solidarity with Cuba.”³³ Allegations of their nature as a foreign influence operation date back decades:

In April 1975, the U.S. Senate Internal Security Subcommittee produced a report dealing in part with the Venceremos Brigade, which was entered into the Congressional Record by then-Sen. Richard Stone (D-FL). The report alleged that “the Venceremos Brigade is one of the most extensive and dangerous infiltration operations ever undertaken by a foreign power against the United States.” It claimed that the group’s activities were under the direct

<https://nypost.com/2026/01/18/us-news/nyc-socialists-mustering-army-of-4000-anti-ice-activists-to-bring-minnesota-tactics-to-big-apple/>).

²⁸ “The People’s Forum,” *Influence Watch*. (citing Jerry Dunleavy, “‘Bring This Country to a Halt’: Sarsour, Singham Network, Students Vow Nationwide Anti-ICE Shutdown.” *Just The News*, January 27, 2026.

https://justthenews.com/nation/states/bring-country-halt-sarsour-singham-network-students-vow-nationwide-anti-ice-shutdown?utm_medium=social_media&utm_source=mail_social_icon&utm_campaign=social_icons).

²⁹ “The People’s Forum,” *Influence Watch*.

³⁰ Coalition of civil liberties and advocacy organizations, *Letter opposing H.R. 6408 and S. 4136*, May 6, 2024, <https://freebeacon.com/wp-content/uploads/2024/05/Group-Letter-to-Oppose-HR6408-S4136-5-6-24-Final-1.pdf>.

³¹ “The Venceremos Brigade,” *Capital Research Center*, accessed May 28, 2026, <https://capitalresearch.org/article/the-venceremos-brigade/>.

³² Northeastern University School of Law, “Nonprofit Q&A Resource: Fiscal Sponsorships” (PDF, November 2025), <https://law.northeastern.edu/wp-content/uploads/2025/11/Nonprofit-QA-Resource-Fiscal-Sponsorships.pdf>.

³³ “Venceremos Brigade,” *InfluenceWatch*, accessed May 28, 2026, <https://www.influencewatch.org/non-profit/venceremos-brigade/>.



supervision of then-DGI deputy director Ramon Oroza Naveran, and that the Cubans who were assigned to work with the brigadistas were nearly all DGI operatives. According to the report, the Cubans hoped to recruit and develop potential agents from among the American brigadistas.³⁴

In March of 2026 organizations in the Singham network, including both the Venceremos Brigade and the People's Forum, served as leaders of the Nuestra American Convoy to Cuba. Federal officials have served subpoenas to several attendees as part of a wider investigation into whether U.S. organizations and leaders violated U.S. laws and sanctions in supporting Cuba's communist regime through the financing, coordination or delivery of goods to Cuba, including potential contacts with Cuban government personnel or entities on the island. It has also been alleged that delegation members stayed at a hotel the U.S. State Department has put on a Cuba Restricted List, as a business directly tied to the communist government of Cuba, which is designated as a state sponsor of terrorism.³⁵ Earlier, in 2025, 28 “brigadistas” traveled to Cuba as part of the 53rd Venceremos Brigade contingent.³⁶

The People's Forum's messaging and behavior on behalf of a hostile foreign power are not limited to serving Cuba's interests. The People's Forum has consistently hosted programs and put out messaging that may as well have been written by CCP propagandists. On October 19, 2024, it hosted “CHINA75: China's Path of Development – A Unique Model of Socialist Construction,” featuring speakers aligned with CCP propaganda platforms.³⁷ On February 10, 2026, the State Department transmitted a report to Congress alleging that several US-based non-profit organizations, including the People's Forum and its comrade in arms Code Pink, are linked to Chinese influence operations.³⁸ “Chinese diplomats, state media, and pro-China influencers use social media, content-sharing agreements, and local partnerships to publish pro-CCP propaganda... China invests in [public diplomacy], exchanges, reporting tours, and educational and cultural initiatives to boost its image.”³⁹

Social justice activism is a healthy part of this country's political environment, but to qualify for and retain the Congressionally-granted privilege of tax-exempt status, there are limits, which the People's Forum has intentionally disregarded time and again. They encourage those under their umbrella to engage in illegal activity, which has only accelerated with the increased

³⁴ “The Cuban Regime's American Sympathizers,” *Capital Research Center*, April 21, 2026, <https://capitalresearch.org/article/the-cuban-regimes-american/>, citing to Congressional Record – Senate. April 17, 1975. Pages 10549-10551, <https://www.congress.gov/94/crecb/1975/04/17/GPO-CRECB-1975-pt9-1-2.pdf>.

³⁵ Asra Q. Nomani, “Feds Subpoena Hasan Piker, Medea Benjamin over Cuba Trips,” *Fox News*, May 23, 2026, <https://www.foxnews.com/politics/feds-subpoena-hasan-piker-medea-benjamin-over-cuba-trips>.

³⁶ “Venceremos Brigade,” *InfluenceWatch*.

³⁷ The People's Forum, “CHINA75: China's Path of Development – A Unique Model of Socialist 51 Construction,” *The People's Forum*, October 19, 2024, <https://peoplesforum.org/events/china75-path-of-development/>.

³⁸ Victoria Nava, “State Department Identifies Code Pink and Other Far-Left Groups as Vectors of Chinese Influence Operations,” *New York Post*, February 10, 2026, <https://nypost.com/2026/02/10/us-news/state-department-identifies-code-pink-and-other-far-left-groups-as-vectors-of-chinese-influence-operations/>.

³⁹ *Ibid*.



focus on Israel since 10/7. The chaos and mayhem sown by the People’s Forum on the streets of America place a significant burden on the government. Likewise, their political messaging has an uncanny overlap with the aims of our nation’s top geopolitical rival, Communist China, and the financial web connecting them is only beginning to be uncovered. This behavior is why multiple members of Congress have requested formal inquiries into the People’s Forum.

III. Legal Standard and Analysis

To qualify for tax-exempt status under Section 501(c)(3), a group must operate exclusively for exempt purposes. A tax-exempt organization may not substantially support lobbying or political campaigning, or engage in illegal activities, and “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.”⁴⁰ As the Supreme Court established in *Walz v. Tax Commission*, tax-exempt status is not a right, but rather a privilege that is reserved for entities that act as “beneficial and stabilizing influences in community life.”⁴¹ A later decision further explained that charitable 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.”⁴² They are to be “beneficial to the social order of the country as a whole, or to a particular community.”⁴³

A. The People’s Forum Has Repeatedly Engaged in Disqualifying Potentially Illegal Activity

As the Supreme Court explained almost a century ago in *Better Business Bureau of Washington, D.C., Inc. v. United States*, where it interpreted a provision similar to IRC Section 501(c)(3), “the presence of a single [nonexempt] purpose, if substantial in nature, will destroy the exemption regardless of the number or importance of truly [exempt] purposes.”⁴⁴ In a frequently-referenced case, a district court noted that, if it were not for the limitations of the illegality doctrine, “Fagan’s school for pickpockets would qualify for a charitable trust.”⁴⁵

At the Exempt Organization Continuing Professional Education Technical Instruction Program for 1985, later published on the IRS website, the IRS explained why tax-exempt organizations may jeopardize their exempt status if they engage in illegal activity:

The Service views illegality as one of the criteria by which an organization’s activities are evaluated. Rev. Rul. 80-278, established a three-part test to determine whether an organization’s activities will be considered permissible under 501(c)(3): (1) the purpose of the organization is charitable; (2) the activities are not illegal, contrary to a

⁴⁰ *National Foundation v. U.S.*, 13 Cl. Ct. 486, 491 (1987).

⁴¹ *Walz v. Tax Commission of the City of New York*, 397 U.S. 664 (1970).

⁴² *Bob Jones University v. U.S.*, 461 U.S. 574, 588 (1983).

⁴³ *Id.* at 595.

⁴⁴ 326 U.S. 279, 283 (1945).

⁴⁵ *Green v. Connally*, 330 F. Supp. 1150 (D.C.D.C. 1971) (three judge panel), *aff’d per curiam sub nom., Coit v. Green*, 404 U.S. 997 (1971).



clearly defined and established public policy, or in conflict with express statutory restrictions; and (3) the activities are in furtherance of the organization's exempt purpose and are reasonably related to the accomplishment of the purpose...

Because benefit to the public is an underlying justification for charitable tax benefits, organizations which increase governmental burdens cannot justify tax exemption. Organizations engaged in illegal activity increase the governmental burden of law enforcement, while activities that are inconsistent with public policy obviously increase, rather than reduce, governmental costs and burdens, and are inconsistent with the basic requirement that exempt organizations serve a public purpose.⁴⁶

Unlike some legal doctrines, illegality does not have a rigid statutory test. Over the years, case law and IRS guidance have shaped this analysis into several factors to determine whether an organization should lose tax-exempt status due to potential illegal activity.⁴⁷ First is whether the organization engages in activities that are illegal under federal, state, or local law. Second is whether illegal activities are a substantial part of what the organization does. This is determined by the IRS "substantiality test." The "substantiality test" involves several factors including the amount of time, effort, and resources the organization dedicates to the potential illegal activity, the centrality of the potential illegal activity to the organization's mission, and the overall context of the organization's operations.⁴⁸ Third, whether the illegal activity contradicts or undermines the organization's stated exempt purpose. Finally, whether the organization has taken corrective action, if illegal activity occurred in the past.⁴⁹

The IRS has specifically noted that the worst activities could negate tax-exempt status despite being small in quantity, writing that "very little planned violence or terrorism would constitute 'substantial' activities not in furtherance of exempt purposes."⁵⁰ The Service also determined that it will hold an organization responsible for its officers' and employees' illegal actions when: 1) the organization's officials act under actual or purported authority to act for the organization; 2) agents for the organization act within their authority to act; or 3) acts are ratified by the organization.⁵¹

The IRS specifically addressed anti-war organizations in Revenue Ruling 75-384, stating that "a nonprofit organization formed to promote world peace and disarmament by nonviolent direct action and whose primary activity is the sponsoring of antiwar protest demonstrations in which demonstrators are urged to commit violations of local ordinances and breaches of public

⁴⁶ Jean Wright and Jay H. Rotz, *Illegality and Public Policy Considerations, Exempt Organizations Continuing Professional Education Technical Instruction Program for FY 1994*, (Washington, DC: Internal Revenue Service, 1994), <https://www.irs.gov/pub/irs-tege/eotopic194.pdf>.

⁴⁷ Ibid.

⁴⁸ John Francis Reilly and Barbara A. Braig Allen, *Activities That Are Illegal or Contrary to Public Policy*, in *Exempt Organizations Continuing Professional Education Technical Instruction Program for FY 1985* (Washington, DC: Internal Revenue Service, 1985), <https://www.irs.gov/pub/irs-tege/eotopicj85.pdf>.

⁴⁹ Ibid.

⁵⁰ Wright and Rotz, *Illegality and Public Policy Considerations*.

⁵¹ Ibid.



order does not qualify for exemption under section 501(c)(3) or (4) of the Code.”⁵² The Ruling highlighted how, “to derive the maximum publicity of an event, demonstrators are urged to commit acts of civil disobedience. Participants deliberately block vehicular or pedestrian traffic, disrupt the work of government, and prevent the movement of supplies.”⁵³

A pair of related IRS Private Letter Rulings issued in the 2010s addressed the topic of illegality, citing favorably to Revenue Ruling 75-384 and GCM 34631. While letter rulings address the specific circumstances of a single taxpayer, they are a valuable insight into the IRS’s position. In both rulings, the organizations lost their tax-exempt status due to multiple violations of economic sanctions imposed by the Treasury Department’s Office of Foreign Assets Control (OFAC).⁵⁴

Through their financial and logistical support of the nationwide protests and riots, in which participants regularly engage in violence, destroy property, and resist arrest, the People’s Forum may be engaging in illegal activity in violation of several federal and state laws, and are certainly increasing the governmental burden of law enforcement. Notably, it is a federal crime to incite, organize, promote, encourage, participate in or carry on a riot.⁵⁵ NY law likewise makes it a crime to incite a riot, providing that “A person is guilty of inciting to riot when he urges ten or more persons to engage in tumultuous and violent conduct of a kind likely to create public alarm.”⁵⁶ Interference with interstate transit is also a federal crime under the Hobbs Act.⁵⁷ The foregoing examples of illegal activity provide a sufficient basis to warrant a thorough investigation into the People’s Forum’s tax-exempt status.

B. The People’s Forum has Potentially Engaged in Prohibited Political Activity

Section 501(c)(3) 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.” The People’s Forum has likely crossed this line as well. “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* [influence added].”⁵⁸ “Any” political campaigning is sufficient, meaning “it need not form a substantial part of the organization’s activities.”⁵⁹ 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.⁶⁰

The IRS defines lobbying broadly as any attempt to influence legislation, further defining these terms as follows:

⁵² Rev. Rul. 1975-2 C.B. 204.

⁵³ *Id.*

⁵⁴ Priv. Ltr. Rul. 201712014 (March 24, 2017); Priv. Ltr. Rul. 201740022 (December 29, 2016).

⁵⁵ 18 U.S.C. § 2101.

⁵⁶ N.Y. Penal Law § 240.08.

⁵⁷ 18 U.S.C. § 1951.

⁵⁸ *Association of Bar of City of New York v. C.I.R.*, 858 F.2d 1988, 879 (2nd Cir. 1988).

⁵⁹ *Id.*

⁶⁰ *Branch Ministries v. Rossotti*, 211 F.3d 137, 140 (D.C. Cir. 2000).



Legislation includes action by Congress, any state legislature, any local council, or similar governing body, with respect to acts, bills, resolutions, or similar items... An organization will be regarded as attempting to influence legislation if it contacts, or urges the public to contact, members or employees of a legislative body for the purpose of proposing, supporting, or opposing legislation, or if the organization advocates the adoption or rejection of legislation.⁶¹

Whether an organization's lobbying efforts constitute a substantial part of its overall activities is determined by the facts and circumstances in each case. The IRS considers a variety of factors, including the time devoted (by both compensated and volunteer workers) and the expenditures.⁶²

As noted at the outset of this letter, several members of Congress have requested investigations into the People's Forum for potential violations of the Foreign Agents Registration Act ("FARA").⁶³ FARA is a content-neutral law and does not require any entity or individual to refrain from certain types of speech or activities. It requires individuals to register with the DOJ if they are acting as an agent of a foreign government or enterprise attempting to influence U.S. public policy.⁶⁴ The scope of activities that trigger FARA registration requirements is very broad, as detailed in a recent DOJ Advisory Opinion written by the Chief of the FARA Unit, which stated that "Under FARA, the term 'political activities' means any activity that the person engaging in believes will, or that the person intends to, in any way influence any agency or official of the Government of the United States or any section of the public within the United States with reference to formulating, adopting, or changing the domestic or foreign policies of the United States or with reference to the political or public interests, policies, or relations of a government of a foreign country or a foreign political party."⁶⁵

In his letter to the DOJ and FBI, Senate Judiciary Committee Chairman Grassley stated:

The evidence suggests that the People's Forum and Code Pink have been funded and influenced by Mr. Singham and the communist Chinese government, both of which are foreign principals. The evidence also suggests that The People's Forum and Code Pink have engaged in covered political activities that directly advance the communist Chinese government's political and policy interests. Secretive foreign lobbying and public relations campaigns by China and other adversaries to

⁶¹ See Internal Revenue Service, "Lobbying," accessed June 16, 2026, <https://www.irs.gov/charities-non-profits/lobbying>.

⁶² See Internal Revenue Service, "Measuring lobbying: Substantial Part Test," accessed June 16, 2026, <https://www.irs.gov/charities-non-profits/measuring-lobbying-substantial-part-test>.

⁶³ U.S. House Committee on Oversight and Government Reform, *Letter to Scott Bessent, U.S. Department of the Treasury*, September 15, 2025, <https://oversight.house.gov/wp-content/uploads/2025/09/Letter-to-Treasury-re-Asset-Seizure.pdf>.

⁶⁴ 22 U.S.C. § 6111 et seq.

⁶⁵ Jennifer Kennedy Gellie, *FARA Advisory Opinion*, (U.S. Department of Justice, October 15, 2021), <https://www.justice.gov/file/1191161/dl?inline>.



influence policy in Congress and public opinion undermines the political will of the American people and their interests.⁶⁶

Notably, Chairman Grassley also referenced China's "Strategy of Sowing Discord," whereby they undertake efforts to create internal divisions among their enemies, discord so deep that they are distracted from their rivals.⁶⁷ This describes the fruits of the People's Forum's labors quite aptly. Their actions in Cuba both with and in sponsorship of the Venceremos Brigade would similarly run afoul of these lobbying prohibitions and may also constitute illegal activity based on the ongoing federal investigations. If these allegations are substantiated, they will provide yet another reason for revoking The People's Forum's privileges as a tax-exempt organization due to prohibited political lobbying activity.

C. Revoking the People's Forum'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."⁶⁸ Tax exemption is a privilege derived from legislative grace, not a constitutional right.⁶⁹ Thus, the contention that 501(c)(3) tax-exempt status is not a right is no longer open for debate. The First Amendment can be protected while also applying the standards required under the statute. Withdrawing The People's Forum's tax-exempt status would merely be the result of it not fulfilling the mission of a charitable organization, including what is likely criminal activity, rather than punishment for its viewpoint. There are plenty of organizations that share The People's Forum's political beliefs and worldview that would qualify for tax exemption. But the way that The People's Forum goes about furthering its mission is both uncharitable and political. To follow the statute, the IRS must revoke its status.

IV. Conclusion

The People's Forum's prohibited activities are grounds for potential revocation of its charitable status. This step would not shut the People's Forum's doors. The organization and its donors would simply no longer receive the tax benefits extended to non-political organizations that further the public interests 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 to ensure that the People's Forum could not improperly benefit from its potentially partisan activities. The People's Forum may be liable for back taxes and be subject to Section 4958 excise taxes. Given the far-reaching activities of the People's Forum that have been uncovered and investigated by Congress, news outlets, and watchdog organizations in recent years, we also believe that such an investigation should assess both the People's Forum's potentially illegal activities and their lobbying activities under FARA and Section 501(c)(3).

⁶⁶ Grassley, *Letter to the U.S. Department of Justice and Federal Bureau of Investigation*.

⁶⁷ *Ibid.*

⁶⁸ *Nationalist Movement v. C.I.R.*, 102 T.C. 558, 584 (1994), quoting *Commarano v. United States*, 358 U.S. 498, 515 (1959)

⁶⁹ *Id.*



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.

Thank you for your attention to this matter and for your service to our nation.

Sincerely,

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