CENTER TO ADVANCE SECURITY IN AMERICA

April 7, 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 CODEPINK Women for Peace

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, CODEPINK Women for Peace ("Code Pink"), located at 578 Washington Blvd. #395, Marina del Rey, CA 90292. Code Pink currently operates as a Section 501(c)(3) tax-exempt organization under the Internal Revenue Code. Code Pink's EIN is 26-2823386.[1]

We have several serious concerns about Code Pink's (non) compliance with federal law regarding its tax-exempt status under Section 501(c)(3), including, but not limited to, its failure to operate exclusively for a charitable purpose. For example, Code Pink has, through the actions of both its leaders and membership, regularly engaged in potentially illegal activity that should negate its tax-exempt status. Their protests often cross the threshold from protected speech into illegal activity. Notably, they have been arrested numerous times for disrupting official government proceedings and have engaged in other potentially illegal activities, including vandalism and blockades of military facilities.

Several members of Congress have already requested an investigation into Code Pink's tax-exempt status,[2] while others have highlighted its activities in apparent coordination with and on behalf of Chinese interests,[3] which runs afoul of the Foreign Agents Registration Act ("FARA") and thereby constitutes prohibited political lobbying activity by a tax-exempt organization. Senate Judiciary Committee Chairman Charles Grassley sent a letter to both Attorney General Bondi and FBI Director Patel requesting an investigation of potential FARA violations.[4]

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[1] Internal Revenue Service, Code Pink *Form 990: Return of Organization Exempt from Income Tax*, 2023." https://apps.irs.gov/.

[2] U.S. House Committee on Ways and Means, *Letter to the Internal Revenue Service*, October 6, 2025, https://waysandmeans.house.gov/wp-content/uploads/2025/10/10.6.25-Letter-to-IRS.pdf.

[3] Senator Tom Cotton, *Letter to Attorney General Pam Bondi Regarding Code Pink*, November 7, 2025, https://www.cotton.senate.gov/imo/media/doc/110725codepinkletter.pdf; Senator Jim Banks, *Letter to Attorney General Pam Bondi*, March 27, 2025, https://www.dropbox.com/scl/fi/fhar829igrohgwgwwvfoe/03.27.25-Letter-to-AG-Bondi.pdf?rlkey=vtax8ige8ro7qyqratc7cpi90&e=1&st=5qihlk67&dl=0".

[4] Senator Charles E. Grassley, *Letter to Attorney General Pam Bondi and FBI Director Kash Patel Regarding Code Pink and The People's Forum*, April 16, 2025, https://www.grassley.senate.gov/imo/media/doc/grassley_to_doj_fbi_-_code_pink_and_the_peoples_forum.pdf.

Given the severity of our concerns, a thorough investigation into Code Pink'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 Code Pink, and officials who impact the people's safety, peace, and security, and civil rights.

II. Background

Code Pink was founded on November 17, 2002, by Medea Benjamin, Jodie Evans, and about 100 other women. They set up for a four-month, all-day, vigil in front of the White House to protest the U.S.-led war on Iraq. Since then, Code Pink has become a worldwide network famous for confronting elected officials in the halls and hearing rooms of Congress, the national conventions of both the Republicans and Democrats, political fundraisers, and in the streets. They purport to be a feminist grassroots organization working to end U.S. warfare and imperialism, support peace and human rights initiatives, and redirect resources into healthcare, education, green jobs, and other life-affirming programs. Notably, in recent years, they have become stalwart members of the radical Free Palestine movement.[5]

Jodie Evans is a former Democratic Party insider who managed the 1992 presidential campaign of California Governor Jerry Brown before transitioning into activism. She has organized around typical progressive causes like climate change, gender equality, anti-racism, and, until a few years ago, both Evans and Code Pink readily criticized China's authoritarian government.[6] What changed? In 2017, she married centimillionaire Neville Roy Singham, a U.S. citizen currently residing in Shanghai.[7]

Code Pink's major funding sources include Benjamin's own private foundation, Arc of Justice ($952,600 from 2017-2020, plus $355,350 in 2022), GS [Goldman Sachs] Donor Advised Philanthropy Fund For Wealth Management ($1.33 million from 2017-2023), the Justice and Education Fund ($490,886 from 2020-2022) and the Tides Foundation ($372,500 from 2018-2024).[8] Since 2017, about a quarter of Code Pink's donations, over $1.4 million, have come from two groups linked to Mr. Singham.[9] A recent Fox News investigative series described Singham's influence as "a transnational network buried in layer upon layer of companies entangled with

[5] Code Pink, "About," accessed March 2, 2026, https://www.codepink.org/about.
[6] Code Pink, "Founders, Jodie Evans," accessed March 2, 2026, https://www.codepink.org/jodie_evans.
[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-singhamchina-propaganda.html.
[8] Robert Stilson, "Iran and the Anti-American Left," *Capital Research Center*, February 18, 2026, https://capitalresearch.org/article/iran-and-the-anti-american-left/.
[9] Hvistendahl et al., "Global Web of Chinese Propaganda."

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."[10]

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.'" The NYT elaborated on this, observing that the "groups operate in coordination. They have cross-posted articles and shared one another's content on social media hundreds of times... They organize events together and interview one another's representatives without disclosing their ties."[11] Notably, Singham attended a Chinese Communist Party propaganda forum in June of 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.[12] Evans herself was reported to have been involved in at least one meeting in which members of the international committee of the Democratic Socialists of America cultivated ties with officials of the Chinese Communist Party and agreed to take pro-China positions.[13]

The current iteration of Jodie Evans issues statements such as "If the U.S. crushes China," it "would cut off hope for the human race and life on Earth," and she has described the Uyghurs as terrorists while defending their internment in what many observers describe as Chinese concentration camps. Code Pink has even hosted a "Rise of Green China" webinar to praise "China's rise and the evolution of its environmental sustainability practices.[14] In June of 2023, Code Pink activists visited, unannounced, staff members on the House Select Committee on China. In the office of Representative Seth Moulton, a Massachusetts Democrat, activists denied evidence of forced labor in Xinjiang and said the congressman should visit and see how happy people were there, according to an aide.[15] On December 26, 2025, Code Pink published an action alert on its website attacking the NYT reporting on China as "pro-war propaganda," and urging readers to sign petitions and call the NYT.[16] Two months earlier, Code Pink promoted an official Chinese State Council report on alleged human rights violations in the United States; the

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[10] 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.
[11] Hvistendahl et al., "Global Web of Chinese Propaganda."
[12] *Ibid*.
[13] Robert Stilson, "Communism and the Democratic Socialists of America," *Capital Research Center*, Jan. 26, 2026, https://capitalresearch.org/article/communism-and-the-democratic-socialists-of-america/.
[14] Scott Walter, "Foreign Influence in American Nonprofits: Unmasking Threats from Beijing and Beyond," *Capital Research Center*, Feb. 10, 2026, https://capitalresearch.org/article/foreign-influence-in-american-nonprofits-unmasking-threats-from-beijing-and-beyond-congressional-testimony/, referencing https://www.codepink.org/greenchina.
[15] Hvistendahl et al., "Global Web of Chinese Propaganda."
[16] "Code Pink, WTF?" accessed March 2, 2026, https://www.codepink.org/wtf_china_nyt.

alert also included an invitation to join a "Lunch Action Calling Party" to send a petition to major media outlets as part of their "China is Not Our Enemy: Anti-Imperialist Campaign Action Series."[17] Ms. Evans also serves on the boards of several other organizations within the Singham network, including the People's Forum.[18]

Code Pink members have made a habit of getting arrested for disrupting the workings of government. As one analyst, Ryan Mauro of the Capital Research Center, has characterized its behavior, "In the name of dismantling the 'American empire' and its ally Israel, Code Pink activists engaged in countless acts of disruption and interference at political events, solidifying its image as an anti-American organization."[19] Code Pink's members and supporters have been arrested at congressional hearings time and again, most often during testimony on their hot-button issues. If there was any question about the intentionality of these arrests, the organization proudly documents its members' arrests on its website. A few examples from recent years include interrupting Marco Rubio twice in a single day over Gaza,[20] Secretary of State Pompeo on the use of force in Iraq and Iran,[21] a Senate hearing on global threats,[22] a House foreign affairs hearing on eliminating U.S. aid to entities designated as terrorists,[23] and Senator Cotton during an intelligence hearing.[24]

Code Pink's illegal activities are not limited to disrupting Congress. Cynthia Papermaster, a longtime member of Code Pink, was arrested in February of 2024 for smearing red handprints on Nancy Pelosi's garage in protest of her support for Israel's war in Gaza, resulting in two charges of felony vandalism.[25] On June 26, 2025, Code Pink members were arrested in a "Human Blockade" at Travis Air Force Base to oppose its role in shipping U.S. Weapons to Israel.[26] Code Pink's own website notes that this was the fourth "human blockade" at Travis AFB since November 2024, organized by the People's Arms Embargo, a coalition of 30 organizations

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[17] Code Pink, "China Human Rights Report," accessed March 3, 2026 https://www.codepink.org/china_human_rights_report.

[18] Internal Revenue Service, Peoples Forum Inc., *Form 990: Return of Organization Exempt from Income Tax*, 2017.

[19] Ryan Mauro, "When Charities Betray America: Three Organizational Examples," *Capital Research Center*, March 26, 2025 https://capitalresearch.org/article/when-charities-betray-america-6/.

[20] Code Pink, "BREAKING: Marco Rubio DISRUPTED a Second Time in One Day," accessed March 5, 2026, https://www.codepink.org/2rubiodisrupt5_20.

[21] Code Pink, "Four CODEPINK Activists Arrested Today as Pompeo Testified to Congress on Use of Force Policy on Iraq and Iran," accessed March 6, 2026, https://www.codepink.org/four_codepink_activists_arrested_today_as_pompeo_testified_to_congress.

[22] Code Pink, "Breaking: Activists Arrested for Disrupting Hearing on "Global Threats," accessed March 3, 2026, https://www.codepink.org/globalthreatsdisruption.

[23] Code Pink, "BREAKING: Medea Benjamin and Others Arrested For Telling Truth at House Foreign Affairs Hearing on US Aid," accessed March 3, 2026 https://www.codepink.org/househearingunrwaarrest.

[24] Code Pink, "CODEPINK Disrupts "Intelligence" Hearing; Tom Cotton LIES," accessed March 3, 2026, https://www.codepink.org/intelligencedisrupt.

[25] Ken Howe and Jonah Owen Lamb, "Code Pink activist arrested over 'bloody handprints' protest at Nancy Pelosi's home," *San Francisco Standard*, March 22, 2024, https://sfstandard.com/2024/03/22/code-pink-activist-arrested-over-bloody-handprints-protest-nancy-pelosis-home/.

[26] Code Pink, "5 Elder Women Arrested in a "Human Blockade" at Travis AFB to Oppose Its Role in Shipping U.S. Weapons to Israel," accessed March 5, 2026, https://www.codepink.org/5_elders_arrested_travis_afb.

that includes Code Pink as a co-sponsor.[27] Code Pink is also a fan of (now former) Venezuelan dictator Maduro, having joined with the Alliance for Justice to ask supporters to pledge to rapidly "perform direct action and risk arrest if the US invades or otherwise overthrows the democratically elected government of Venezuela."[28] Code Pink is a regular sponsor and facilitator of all manner of radical protests that too often result in violence and arrests.[29] This is but a small sample of many examples of potential criminal activities engaged in by and on behalf of Code Pink.

In a related example that demonstrates the striking overlap between Code Pink's priorities and those of Communist China, in late December 2025, they followed China's critique of U.S. policy towards Latin America with discussions of launching a Gaza-style flotilla to Cuba.[30] Code Pink even sent a delegation to Iran in 2019 to meet with their foreign minister.[31]

Code Pink also encourages and assists its membership and followers to influence specific legislation through their calling parties.[32] In 2019, they urged members to support Senator Tom Udall's bill, the Prevention of an Unconstitutional War with Iran Act 2019, requesting they reach out to their own Senators and ask that they cosponsor the bill, S.1039.[33]

Code Pink and allied organizations have been encouraging violent "protests" and fomenting of hatred towards not only Israel, but also the entire Jewish community here in America.[34] In 2015, Ariel Gold, then a leading member of Code Pink, was arrested while protesting AIPAC, an event that also featured individuals waving the flag of a designated foreign terrorist organization, Hezbollah.[35] More recently, Code Pink's membership has taken an active role in the pro-Hamas encampments that sprouted after the horrific attack on Israel on 10/7/2023.[36] Last year, they organized another calling party to block the sale of military equipment to Israel.[37] It is hard to argue that facilitating violent protests and fostering intense hatred towards a heavily persecuted minority benefits the social order in this current

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[27] *Ibid*.; Code Pink, "The People's Arms Embargo," accessed March 5, 2026, https://www.codepink.org/bay1120.

[28] Robert Stilson, "Maduro's friends in America: the Alliance for Global Justice," *Capital Research* Center, January 16, 2026, https://capitalresearch.org/article/maduros-friends-in-america-the-alliance-for-global-justice/.

[29] "Code Pink," *Influence Watch*, accessed March 4, 2026, https://www.influencewatch.org/non-profit/codepink/.

[30] Tyler Durden, "New Marching Orders? Code Pink Signals "Gaza-Style" Cuba Flotilla Aimed At Trump's Gunboat Diplomacy," *Zero Hedge*, December 28, 2025, https://www.zerohedge.com/geopolitical/new-marching-orders-code-pink-signals-gaza-style-cuba-flotilla-aimed-trumps-gunboat; Stu Smith (@thestustustudio), "Post," X (*formerly Twitter*), March 18, 2026, https://x.com/thestustustudio/status/2003858111283466255.

[31] Stilson, "Iran and the Anti-American Left."

[32] Code Pink, "CODEPINK CONGRESS," accessed March 5, 2026, https://www.codepink.org/codepinkcongress.

[33] Code Pink, "Terrorist, who me?," accessed March 5, 2026, https://www.codepink.org/terrorist_who_me.

[34] Code Pink, "Is This the Turning Point?," accessed March 5, 2026, https://www.codepink.org/isthistheturningpoint.

[35] Amy Miller, "Exclusive Video: Hezbollah Flag Raised at Anti-AIPAC protest," *Legal Insurrection*, March 1, 2015, https://legalinsurrection.com/2015/03/exclusive-video-hezbollah-flag-raised-at-anti-aipac-protest/.

[36] Kathy Kelly, "Hanging on With Gaza," *Code Pink Substack*, August 29, 2024, https://codepink.substack.com/p/hanging-on-with-gaza; Moataz Salim, "What I Learned at a Gaza Solidarity Encampment in the Heart of the Beast," *Code* Pink, accessed March 5, 2026, https://www.codepink.org/tazencampment, ; Code Pink, "Is This the Turning Point?"

[37] Code Pink, "AIPAC, Hands Off! CODEPINK Congress Capitol Calling Party," accessed March 5, 2026, https://www.codepink.org/cpc415.

climate. Rather, Code Pink's purpose with these activities appears to be to create hatred or fear towards a portion of the citizenry.

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 Code Pink may be intentionally disregarding. It encourages its members to engage in potentially illegal activity and proudly features arrests on their website. This behavior has only accelerated with the addition of Gaza to the portfolio of causes. Likewise, since Evans' marriage to Singham, the political messaging has an uncanny overlap with the aims of our nation's top geopolitical rival, Communist China. This behavior is why multiple members of Congress have requested formal inquiries into Code Pink.

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."[38] 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."[39] 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."[40] They are to be "beneficial to the social order of the country as a whole, or to a particular community."[41]

A. Code Pink Has Repeatedly Engaged in Potentially Disqualifying 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."[42] 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."[43]

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

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[38] *National Foundation v. U.S.*, 13 Cl. Ct. 486, 491 (1987).
[39] *Walz v. Tax Commission of the City of New York*, 397 U.S. 664 (1970).
[40] *Bob Jones University v. U.S.*, 461 U.S. 574, 588 (1983).
[41] *Ibid.*, 595.
[42] 326 U.S. 279, 283 (1945).
[43] *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).

> 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 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. [44]

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.[45] 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.[46] 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.[47]

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."[48] 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

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[44] 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/eotopicl94.pdf, referencing 1980-2 C.B. 175.
[45] Wright and Rotz, *Illegality and Public Policy Considerations*.
[46] 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.
[47] *Ibid.*
[48] Wright and Rotz, *Illegality and Public Policy Considerations*.

organization; 2) agents for the organization act within their authority to act; or 3) acts are ratified by the organization.[49]

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 order does not qualify for exemption under section 501(c)(3) or (4) of the Code."[50] 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* [emphasis added]."[51]

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).[52]

The numerous arrests of both Code Pink members and leadership (as previously noted, including disrupting Congress, vandalism at the residence of the House Speaker, and a human blockade of a military base which quite literally prevented the movement of supplies, and organizing and facilitating protests that were arguably riots in some cases) provide ample basis of potential illegal activity to warrant a thorough investigation into Code Pink's tax-exempt status. Through their financial and logistical support of the nationwide protests/ riots, in which participants regularly engage in violence, destroying property, and resisting arrest, Code Pink may be engaging in illegal activity and may be in violation of several federal and state laws. Notably, it is a federal crime to incite, organize, promote, encourage, participate in or carry on a riot.[53] 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."[54]

Another federal law is directly on point, as anyone who "obstructs, or impedes or endeavors to influence, obstruct, or impede the due and proper administration of the law under which any pending proceeding is being had before any department or agency of the United States, or the due and proper exercise of the power of inquiry under which any inquiry or investigation is being had by either House, or any committee of either House or any joint

[49] *Ibid*.
[50] 1975-2 C.B. 204.
[51] *Ibid.*
[52] *Priv. Ltr. Rul. 201712014* (March 24, 2017); *Priv. Ltr. Rul. 201740022* (December 29, 2016).
[53] 18 U.S.C. § 2101.
[54] N.Y. Penal Law § 240.08.

committee of the Congress" has committed a federal crime.[55] Code Pink's disruptive actions during sessions of Congress are not only illegal, but *criminal*.

B. Code Pink has 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." Code Pink has 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]."[56] "Any" political campaigning is sufficient, meaning "it need not form a substantial part of the organization's activities."[57] 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.[58]

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

> 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.[59]

As documented on their own website and noted throughout this letter, a significant element of Code Pink's activities involves attempts to influence legislation by contacting, or urging the public to contact, members of a legislative body for the purpose of proposing, supporting or opposing legislation. 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.[60] Many tax-exempt 501(c)(3) organizations have affiliated 501(c)(4) organizations to engage in lobbying activity in service of a shared purpose; this does not appear to be the case with Code Pink.

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[55] 18 U.S.C. § 1505; Charles Doyle*, Obstruction of Congress: A Brief Overview of Federal Law Relating to Interference with Congressional Activities*, CRS Report RL34304 (Washington, DC: Congressional Research Service, November 5, 2010), https://www.congress.gov/crs-product/RL34304.
[56] *Association of Bar of City of New York v. C.I.R.*, 858 F.2d 1988, 879 (2nd Cir. 1988).
[57] *Ibid.*
[58] *Branch Ministries v. Rossotti*, 211 F.3d 137, 140 (D.C. Cir. 2000).
[59] Internal Revenue Service, "Lobbying," last modified August 20, 2025, https://www.irs.gov/charities-non-profits/lobbying.
[60] Internal Revenue Service, "Measuring lobbying: Substantial part test," last modified September 10, 2025, https://www.irs.gov/charities-non-profits/measuring-lobbying-substantial-part-test.

Code Pink has made the Section 501(h) election to allow limited expenditures on lobbying,[61] and while its political spending has remained limited, the actions of its members have not. During the 2016 presidential campaign, Code Pink founder Medea Benjamin was arrested for interrupting President Trump's acceptance speech at the Republican convention.[62] Of more pressing concern are the recent actions to influence specific legislation in contravention of the limits placed on tax-exempt organizations. Code Pink regularly hosts calling parties, events during which members and other attendees are aided and encouraged in reaching out to their elected officials to influence both issues and specific legislation.[63] On April 15, 2025 it hosted "AIPAC: Hands Off! Capitol Calling Party" to facilitate members contacting their House representatives and urging them to co-sponsor H.J. Res 86, which would have blocked the transfer of $300 million in Caterpillar tractors to Israel.[64] As previously noted, in 2019, Code Pink urged membership to request that their Senators cosponsor a bill blocking any potential war with Iran.[65] Currently, Code Pink is once again organizing Congressional outreach to oppose the ongoing war in Iran.[66]

As noted at the outset of this letter, several members of Congress have requested investigations into Code Pink for potential violations of the Foreign Agents Registration Act ("FARA").[67] 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.[68] 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 influence policy in Congress and public opinion undermines the political will of the American people and their interests.[69]

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[61] 2023 Form 990, supra.
[62] Daniel A. Medina, "Trump Protest Group Code Pink Has History of Crashing GOP Conventions," *NBC* News, July 20, 2016, https://www.nbcnews.com/politics/2016-election/trump-protest-group-code-pink-has-history-crashing-gop-conventions-n614651.
[63] Code Pink, "CODEPINK Congress."
[64] Code Pink, "AIPAC, Hands Off! CODEPINK Congress Capitol Calling Party." https://www.codepink.org/cpc415, accessed March 5, 2026.
[65] CodePink, "Terrorist, Who Me?"
[66] Code Pink, "Tell Congress: Stop the War on Iran!" accessed March 5, 2026, https://www.codepink.org/iranaction.
[67] James Comer and Anna Paulina Luna, *Letter to Secretary of the Treasury Regarding Asset Seizure*, September 15, 2025, U.S. House Committee on Oversight and Government Reform, https://oversight.house.gov/wp-content/uploads/2025/09/Letter-to-Treasury-re-Asset-Seizure.pdf.
[68] 22 U.S.C. § 6111 et seq.
[69] Grassley, *Letter to Bondi and Patel*, April 16, 2025.

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.[70] This describes the fruits of Code Pink's labors quite aptly. If these allegations are substantiated, they will provide yet another reason for revoking Code Pink's privileges as a tax-exempt organization due to prohibited political lobbying activity.

C. Revoking Code Pink'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."[71] Tax exemption is a privilege derived from legislative grace, not a constitutional right."[72] Thus, 501(c)(3) tax-exempt status is not a right. The First Amendment can be protected while also applying the standards required under the statute. Withdrawing Code Pink's tax-exempt status would merely be a result of it willfully and intentionally violating the rules, including what is potential criminal activity, not punishment for its viewpoint. There are plenty of organizations that share Code Pink's political beliefs and worldview that qualify for tax exemption. But the way that Code Pink goes about furthering its mission is both uncharitable and political.

IV. Conclusion

Code Pink's potentially prohibited activities are grounds for a full investigation into this urgent matter. If after a substantive investigation the facts show that Code Pink's activities crossed into illegality as we suspect, then their tax-exempt status should be immediately revoked.

Given the far-reaching activities of Code Pink 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 Code Pink's potentially illegal lobbying activities under both FARA and Section 501(c)(3).

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

Sincerely,

James Fitzpatrick
Director
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[70] *Ibid.*
[71] *Nationalist Movement v. C.I.R.*, 102 T.C. 558, 584 (1994), quoting *Commarano v. United States*, 358 U.S. 498, 515 (1959)
[72] *Ibid.*