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October 18, 2021

Special Agent Brandon Kutz
Department of the Treasury
Internal Revenue Service
4330 Watt Avenue, Room 216
Mailstop 4510
Sacramento, CA 95821

Dear Special Agent Kutz:

Attached please find an Internal Revenue Service (IRS) Form 13909 Referral submitted on behalf of my client Citizens Against Charity Abuse regarding the People's Vanguard of Davis, Inc., (the "Vanguard"), Tax ID 46-3013126, and its "Founder, Editor and Executive Director," David Greenwald. My clients are concerned that disclosure of their personal information will result in retaliation.

My client's specific complaint is that the Vanguard, as a 501(c)(3) corporation, has repeatedly engaged in prohibited political campaign intervention in violation of 26 C.F.R. § 1.501(c)(3)-1(c)(3)(iii). The Vanguard did so in connection with at least two elections, including the Yolo County District Attorney election of 2018 and now with the election anticipated for 2022.

While personal opinions may be presented in appropriate forums, Mr. Greenwald the Vanguard "may take positions on public policy issues, including issues that divide candidates in an election for public office as long as the message does not in any way favor or oppose a candidate." (*FAQs About the Ban on Political Campaign Intervention by 501(c)(3) Organizations: Organization Position on Issues*, IRS (May 21, 2020).)

In my client's opinion multiple postings on the Vanguard website relating to the 2018 and anticipated 2022 Yolo District Attorney campaigns actively advocate for a certain candidate and against another candidate in violation of the law. "A website is a form of communication. If an organization posts something on its website that favors or opposes a candidate for public office, it is prohibited political campaign activity." *FAQs About the Ban on Political Campaign Intervention by 501(c)(3) Organizations: Website Postings and Links*, IRS (Dec. 8, 2020).

It is unfair and illegal for the Vanguard to receive tax-free status and revenue to develop a website and then use that website to campaign for/against certain candidates.

The facts relied upon are included in the attached Appendix (in a PDF with links in the enclosed CD). Please confirm receipt and advise if you have any follow up questions.

Respectfully,

BRADY & VINDING

Michael E. Vinding