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August 16, 2021

To Whom It May Concern:

Please accept this letter along with IRS Form 13909, "Tax-Exempt Organization Complaint Form" as an official complaint filed with the Internal Revenue Service (IRS) regarding the political campaign activities of the (ELM) Environmental League of Massachusetts, Inc. (EIN: 04-2760271). MassFiscal filed a complaint on October 28, 2020 regarding ELM's political activity leading up the November election and this letter is an amendment to that complaint showing that not only has this activity continued, but that ELM misstated the facts on their 2020 form 990 (tax return) in connection to their political activity.

ELM is an IRS determined 501(c)(3) tax-deductible, non-profit organization. On August 20, 2020 they began serving digital Facebook ads that are considered independent expenditures through their ELM Facebook page. According to the Massachusetts Office of Campaign and Political Finance, independent expenditures reports were filed by the Environmental League of Massachusetts Action Fund Independent Expenditure Political Action Committee (ELM AF IE PAC) that appear to correspond to these ads. While ELM AF IE PAC funds may have been utilized to pay for these ads, the use of the ELM's resources and property in these ads is a violation of IRS rules for 501(c)(3) tax-deductible, non-profit organizations and is not in compliance with current laws.

Beginning June 24, 2020, ELM also used their Facebook social media page to post endorsements for approximately 37 state candidates. These endorsement posts were shared with their ELM members. These types of political campaign activities are in violation of IRS rules for 501(c)(3) tax-deductible, non-profit organizations, and is in noncompliance with the tax law.

This type of political election activity has carried into 2021. According to ELM's Facebook Ad Library, on March 31, 2021 they began serving digital Facebook ads to voters that are considered independent expenditures. These independent expenditures were listed as sponsored by "ELM Action Fund independent expenditure Political Action Committee" yet were being delivered through ELM's tax deductible 501(c)(3) non-profit Facebook page. There were five independent expenditures, to help elect five municipal candidates, with a potential total value of \$5,296.

However, despite all the clear public evidence that ELM has a history and continues to use their tax-deductible charity for independent expenditures, their 2020 IRS Form 990 states that they did not engage in political activity. Form 990 asks if ELM engaged "in direct or indirect political activities or in opposition to candidates for public office." ELM answered no. This is a clear false statement. As concerned taxpayers of Massachusetts, we urge the IRS to further

examine this information in light of the Form 990. We believe this information warrants an examination and we hope the IRS will compel ELM to remove their election activity from their tax-deductible program. ELM has put partisan electoral politics ahead of their program, and IRS rules must apply to everyone equally, including ELM. Thank you.

Sincerely,

A handwritten signature in blue ink, appearing to read "Paul D. Gung". The signature is written in a cursive style with a large initial "P".

Spokesperson  
Massachusetts Fiscal Alliance

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