

Congress of the United States

House of Representatives

COMMITTEE ON OVERSIGHT AND GOVERNMENT REFORM

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June 11, 2026

The Honorable Norm Eisen
Cofounder and Executive Chair
State Democracy Defenders Fund
114 N Main St.
Concord, NH 03301

Dear Ambassador Eisen:

The Committee on Oversight and Government Reform continues to investigate activity by tax exempt entities and the effectiveness of laws governing them.¹ We seek your assistance in obtaining information necessary for our oversight regarding the political and financial interests contributing to and encouraging certain activity of State Democracy Defenders Fund (the Fund), organized as a charitable 501(c)(3) nonprofit enabling donors to deduct contributions from their adjusted gross income for federal tax purposes.² The Fund's most recently available IRS Form 990EZ describes the organization's primary tax-exempt purpose in three parts: 1) going against "democracy deniers" who break the law; 2) defending free and fair elections; and 3) shaping long-term strategy to "defeat autocracy."³ In practice, the Fund's communications appear to heavily focus on opposing and building political opposition to a wide-variety of initiatives by the Trump Administration.⁴ The Committee's request for information, however, specifically focuses on activities undertaken by the Fund to advance private financial interests that appear only loosely related to the Fund's official stated purpose.

In a recent example highlighting the Committee's concern, a press release from the Fund touts a professionals letter opposing the proposed Paramount-Warner Bros. Discovery (WBD) merger quotes you asserting, "The future of free media and a strong entertainment industry in America is at stake here," and breathlessly warning that the merger would "erode the very bedrock of our democracy."⁵ In contrast, the underlying letter—signed by economically interested parties—includes only one reference to democracy noting the widely accepted view that "[c]ompetition is essential for a healthy economy and a healthy democracy" and expressly

¹ Letter from James Comer, Chairman, Committee on Oversight and Accountability to Daniel Werfel, Commissioner, Internal Revenue Service (Feb. 14, 2024).

² Internal Revenue Service, Final Determination Letter for State Democracy Defenders Fund (EIN 93-2740517) (May 10, 2024).

³ State Democracy Defenders Fund 2023 Form 990EZ, Internal Revenue Service available at https://apps.irs.gov/pub/epostcard/cor/932740517_202406_990EZ_2025032823291362.pdf.

⁴ Democracy Defenders Fund, News, <https://www.democracydefendersfund.org/news> (last visited June 1, 2026).

⁵ *Over 1,000 Stars & Film/TV Professionals Launch Opposition to Paramount-Warner Merger*, STATE DEMOCRACY DEFENDERS FUND: ALL NEWS (Apr. 13, 2026).

characterizes perceived harms to the entertainment industry from the merger not as cataclysmic but rather a continuing industry erosion “in large part due to prior waves of consolidation.”⁶ In addition to your vocal attempts to insert the charity you lead into a matter with clear private financial interests, according to a media report, you have also worked through the Fund to advocate for California Attorney General Rob Bonta to oppose the merger.⁷ The use of a charitable organization to advance these private interests raises clear questions.

On other matters, the Fund has also worked to advance the interests of entities including the Communications Workers of America union,⁸ the United Automobile, Aerospace, and Agricultural Implement Workers of America (UAW) union,⁹ law firm Platkin LLP,¹⁰ as well as a seemingly arbitrary attack on Apple Inc.¹¹ over a gift presented to President Trump that media coverage noted would have to be accepted on behalf of the United States due to its value.¹² Through these actions, the Committee is concerned the charitable non-profit organization you lead may—possibly without the IRS’ awareness—be working on a pay-to-play basis to unethically and illegally ingratiate itself to donors and/or potential donors by taking more than incidental actions to advance their private financial interests. Indeed, 501(c)(3) entities are deemed to not be organized for a charitable purpose if they devote a substantial part of their activities to lobbying efforts¹³ and advancing private financial or other business interests are not among the legitimate purposes of a charitable organization organized under section 501(c)(3) if the Internal Revenue Code.¹⁴

As part of its oversight of the IRS, and to inform potential legislation regarding compliance with existing tax laws and how non-profits may advance private interests of donor or fundraising targets, the Committee seeks documents and other information from your organization about its own governance and engagement in matters impacting private financial interests. Specifically, the Committee requests the following documents and information from you, State Democracy Defenders Fund, any affiliates, and any contractors or representatives of you or your organization covering the time period August 21, 2023, to the present unless otherwise indicated, as soon as possible but no later than June 25, 2026:

1. All bylaws, including all amendments, since the Fund’s founding;

⁶ *Id.*

⁷ Andrew Ross Sorkin, *The Vatican Takes on Silicon Valley*, THE NEW YORK TIMES (May 26, 2026).

⁸ *Democracy Defenders Fund and Washington Baltimore News Guild to Arbitrate Wrongful Termination of Washington Post Columnist Karen Attiah*, STATE DEMOCRACY DEFENDERS FUND: ALL NEWS (June. 1, 2026).

⁹ *UAW Joins Lawsuit Challenging Trum Administration’s “Gold Card” Visa Program*, STATE DEMOCRACY DEFENDERS FUND: ALL NEWS (May 19, 2026).

¹⁰ *Platkin LLP and Democracy Defenders Fund Urge SEC to Investigate ALT5 Sigma Corporation Over Potential Securities Violations and Conflicts of Interest*, STATE DEMOCRACY DEFENDERS FUND: ALL NEWS (Apr. 9, 2026).

¹¹ *Democracy Defenders Fund Calls for Federal Investigation Into Apple CEO’s Potentially Illegal Gold Bar Gift to President Trump*, STATE DEMOCRACY DEFENDERS FUND: ALL NEWS (Sep. 4, 2025).

¹² Josephine Walker, *Gold plaque, Olympic medals and a jet: Here are the gifts Trump has accepted*, AXIOS (August 9, 2025).

¹³ *Haswell v. U.S.*, 205 Ct. Cl. 421, 500 F.2d 1133 (1974).

¹⁴ 26 U.S.C. § 501(c)(3); see also 26 C.F.R. 1.501(c)(3)-1(d)(1)(i).

2. All governance and ethical conduct documents for the Fund including policies on lobbying;
3. All policies and legal guidance on donations from individuals or entities with known or suspected financial interests in the Fund's current or potential advocacy;
4. All policies and any explanatory guidance outlining the Fund's policies on accepting donations from foreign individuals or entities;
5. All internal and external communications and documents with, referring, or relating to the following entities and individuals:
 - a. Paramount
 - b. Warner Bros. Discovery
 - c. Netflix
 - d. Rob Bonta
 - e. California Attorney General's Office
 - f. Communications Workers of America
 - g. Karen Attiah
 - h. The United Automobile, Aerospace, and Agricultural Implement Workers of America (UAW)
 - i. Platkin LLP
 - j. Apple Inc.

The Committee on Oversight and Government Reform is the principal oversight committee of the U.S. House of Representatives and has broad authority to investigate "any matter" at "any time" under House Rule X. To arrange for delivery of documents or to ask any related follow up questions, please contact the Committee on Oversight and Government Reform Majority staff at (202) 225-5074. Thank you for your attention to this important matter.

Sincerely,



James Comer
Chairman

cc: The Honorable Robert Garcia, Ranking Member
Committee on Oversight and Government Reform