

May 20, 2022

The Honorable Charles P. Rettig
Commissioner
Internal Revenue Service
1111 Constitution Ave., NW
Washington, DC 20224

Re: Complaint Against Rural America Fund

Dear Commissioner Rettig,

Campaign Legal Center (“CLC”) respectfully submits this complaint regarding Rural America Fund (EIN 84-3834674), an organization registered as a section 501(c)(4) nonprofit that has violated Internal Revenue Service (“IRS”) regulations by failing to provide CLC with its annual information returns upon written request. As explained herein, despite continuing to benefit from its tax-exempt status, Rural America Fund has failed to meet its legal obligations by failing to provide copies of its annual information returns for public inspection upon written request, and possibly also by failing to file a required tax return.

Rural America Fund’s annual information returns (“Forms 990”), for tax year 2020 are not publicly available on the IRS website as of May 10, 2022. CLC has made multiple written requests — on February 23, 2022, and March 28, 2022 — asking Rural America Fund to furnish CLC with copies of its 2020 Forms 990, as required by IRS regulation, *see* 26 C.F.R. § 301.6104(d)-1. Rural America Fund has failed to comply with CLC’s requests or even respond to them.

CLC therefore requests that the IRS make Rural America Fund’s 2020 Forms 990 available and take appropriate enforcement action for Rural America Fund’s noncompliance with IRS rules. Furthermore, if Rural America Fund has failed to even file such returns with the IRS since tax year 2019 – the last period for which the IRS has made Rural America Fund's returns publicly available – the IRS should take enforcement action, including imposing a civil fine.

Background

Rural America Fund, which has done business as “Rural America 2020”¹ and “Rural Voices USA”,² was registered in Wyoming as a nonprofit corporation on November 18, 2019. The only published annual information return for Rural America Fund is a Form 990-N (e-Postcard) for tax year 2019.³ The fact that Rural America Fund filed a Form 990-N that year, instead of a full Form 990, indicates that the organization had gross receipts not greater than \$50,000 in 2019.

Rural America Fund spent \$477,909.02 on electioneering communications during the 2019-2020 election cycle, according to reports filed with the Federal Election Commission. Based on the fact that Rural America Fund was organized in 2019 and had gross receipts not greater than \$50,000 that year, the group must have received considerably more than \$50,000 during tax year 2020 to cover these electioneering communications and other expenses, indicating that Rural America Fund was required to file a full Form 990 (not just an e-Postcard) for the 2020 tax year.

However, there are no 2020 Forms 990 for Rural America Fund published on the IRS website, and Rural America Fund has not provided copies of its 2020 Forms 990 in response to the following two written requests from CLC:

- On February 23, 2022, CLC submitted a letter to Rural America Fund, via an email to its registered agent, requesting the most recent Forms 990 the organization filed with the IRS, covering activity during the 2020 tax year.⁴ The following day, the registered agent confirmed that the letter had been delivered to the company.⁵ CLC did not receive a response.
- On March 28, 2022, CLC submitted another letter to Rural America Fund, via an email to its registered agent, noting that the requested documents had not been received and that failure to provide the documents may be grounds for an IRS enforcement action.⁶ The same day, the registered agent confirmed that the letter had been delivered to the company.⁷ CLC did not receive a response.

¹ See RURAL AMERICA FUND D/B/A RURAL AMERICA 2020, Federal Election Commission, <https://www.fec.gov/data/committee/C30003172/> (last visited May 3, 2022).

² See May 3, 2022 email exchange with ActBlue Support, attached as Exhibit A. (N.b. ActBlue processes donation payments on behalf of Rural Voices USA. CLC asked ActBlue for Rural Voices USA's EIN; ActBlue referred CLC to a Rural America 2020 email address.)

³ IRS Tax-Exempt Organization Search, Results for “Rural America Fund” (accessed May 3, 2022), attached as Exhibit B.

⁴ See Letter to Rural America Fund (Feb. 23, 2022), attached as Exhibit C.

⁵ See Email from Jonathan N. Feniak of Cloud Peak Law Group, P.C. (Feb. 24, 2022), attached as Exhibit D.

⁶ See Letter to Rural America Fund (Mar. 28, 2022), attached as Exhibit E.

⁷ See Email from Jonathan N. Feniak of Cloud Peak Law Group, P.C. (Mar. 28, 2022), attached as Exhibit F.

Potential Fines, Penalties, and Other Relief

As noted above, under 26 C.F.R. § 301.6104(d)-1 a 501(c)(4) nonprofit like Rural America Fund must make its annual information returns available for public inspection, including by providing copies of its returns upon written request, within 30 days. Under 26 C.F.R. § 301.6652-2(c), when a group like Rural America Fund fails to provide its annual information return upon request, it “shall” pay a fine of \$10 for each day that such failure continues, up to a maximum of \$5,000, unless it demonstrates that such failure “is due to reasonable cause.” *Id.*

CLC first made a written request for Rural America Fund’s annual return on February 23, 2022, and the 30-day window for Rural America Fund to comply with that request closed on March 25, 2022. On March 28, 2022, CLC made a second written request that was similarly met with no response. Thus, for at least 56 days after the initial 30-day response window closed, Rural America Fund has failed to provide its 2020 annual information return upon written request, or even attempted to show cause for failing to comply. Accordingly, we request that the IRS take appropriate enforcement action, including imposing a civil fine.

If Rural America Fund filed its 2020 Forms 990 in a timely manner and the IRS has not published it, we request that the IRS make it available.

However, if Rural America Fund has failed to even file a return since the 2019 tax year, the IRS should take appropriate enforcement action based on its continuing noncompliance. 26 U.S.C. § 6652(c)(1)(A) provides that an organization whose gross receipts are less than \$1,000,000 incurs a penalty of \$20 per day for each day its return is submitted after its due date.⁸ The maximum penalty is \$10,000, or 5 percent of the organization's gross receipts, whichever is less.⁹ The penalty is increased to \$100 per day, up to a maximum of \$50,000, for an organization whose gross receipts exceed \$1,000,000.¹⁰

Furthermore, if Rural America Fund is delinquent in filing its required annual information returns and continues to be so beyond the deadline for its 2021 return, the IRS should commence the process, under 26 U.S.C. § 6033(j)(1) to notify it regarding potential loss of tax-exempt status.

Conclusion

CLC respectfully requests that the IRS make Rural America Fund’s Forms 990 available, and, moreover, hold Rural America Fund accountable for not complying with the applicable

⁸ 26 U.S.C. § 6652(c)(1)(A).

⁹ *Id.*

¹⁰ *Id.* An exempt organization may avoid a penalty if the failure to file is due to reasonable cause. 26 U.S.C. § 6652(c)(1)(A).

provisions of federal tax law. The available information indicates that Rural America Fund has failed to provide copies of its tax return upon receiving a written request, and may have failed to timely file a required tax return.

Rural America Fund does not appear to be complying with its legal obligations as a tax-exempt organization, while continuing to enjoy the benefits of tax-exempt status. As such, CLC asks the IRS to impose meaningful consequences to hold Rural America Fund accountable.

Thank you for your consideration of this important matter.

Sincerely,

 /s/
Saurav Ghosh, Esq.
Roger G. Wieand
Campaign Legal Center
1101 14th St NW, Suite 400
Washington, DC 20005

Encl.
Exhibit A – F

EXHIBIT A

Roger Wieand

From: ActBlue Support <support@actblue.com>
Sent: Tuesday, May 3, 2022 2:33 PM
To: Roger Wieand
Subject: [ActBlue] Re: EIN: RuralVoicesUSA

Your request (4844926) has been updated. To add additional comments, reply to this email.

Halie (ActBlue)

May 3, 2022, 2:33 PM EDT

Hi Roger,

Thanks for reaching out! You will want to contact Rural Voices USA directly for more information about this. It looks like they can be reached at info@ruralamerica2020.org.

I hope this helps! If you have any other questions, please just let me know.

Best,

Halie

Roger Wieand

May 3, 2022, 2:12 PM EDT

Hi there, I'm wondering if you could provide me with the EIN for one of your clients, RuralVoicesUSA, for informational purposes. Thanks!

Roger G. Wieand
Senior Researcher / Investigator
Campaign Legal Center
o: [REDACTED]
m: [REDACTED]

EXHIBIT B



[< Back to Search Results](#)

Rural America Fund

EIN: 84-3834674 | Sheridan, WY, United States

Form 990-N (e-Postcard) ⓘ

Organizations who have filed a 990-N (e-Postcard) annual electronic notice. Most small organizations that receive less than \$50,000 fall into this category.

> Tax Year 2019 Form 990-N (e-Postcard)

Tax Period:

2019 (01/01/2019 - 12/31/2019)

EIN:

84-3834674

Legal Name (Doing Business as):

Rural America Fund

Mailing Address:

PO Box 214
Sheridan, WY 82801
United States

Principal Officer's Name and Address:

Chris Gibbs

21281 State Route 47
Sheridan, WY 82801
United States

Gross receipts not greater than:

\$50,000

Organization has terminated:

No

Website URL:

www.RuralAmerica2020.org

Page Last Reviewed or Updated: 20-November-2020

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EXHIBIT C



February 23, 2022

Rural America Fund
1309 Coffeen Avenue Ste 1200
Sheridan, WY 82801

To whom it may concern,

Pursuant to 26 C.F.R. § 301.6104(d)-1, I am writing to request copies of the most recent 990 forms filed with the IRS for Rural America Fund, covering 2020 activity. I am also requesting copies of any accompanying attachments or schedules.

Please respond with the requested documents within 30 days, as required under 26 C.F.R. § 301.6104(d)-1(2)(ii)(A).

Sincerely,

Roger G. Wieand
Senior Researcher / Investigator

EXHIBIT D

Roger Wieand

From: Jonathan Feniak <jfeniak@cloudpeaklaw.com>
Sent: Thursday, February 24, 2022 6:40 AM
To: Roger Wieand
Subject: Re: Follow Up on Rural America Fund

Greetings,

This has been delivered to the company.

Best regards,



Jonathan N Feniak, J.D., M.B.A.
Attorney at Law
Colorado #54568 & Wyoming 8-6599
Cloud Peak Law Group, P.C.
Estate, Family & Wealth Protection Planning
307-365-6739
wyomingllcattorney.com
coloradollcattorney.com

On Wed, Feb 23, 2022 at 6:30 PM Roger Wieand <RWieand@campaignlegalcenter.org> wrote:

Mr. Feniak,

Thanks for your prompt reply, and for your call earlier. I have attached the letter you requested. I appreciate your assistance in forwarding this request to Rural America Fund. Please do let me know when you've done so.

Alternatively, if you provide me with contact information for an officer at Rural America Fund, I would be pleased to reach out to them directly with this request.

Sincerely

Roger G. Wieand

Roger G. Wieand

Senior Researcher / Investigator

Campaign Legal Center

o: [REDACTED]

m: [REDACTED]

From: Jonathan Feniak <jfeniak@cloudpeaklaw.com>
Sent: Wednesday, February 23, 2022 4:10 PM
To: Roger Wieand <RWieand@campaignlegalcenter.org>
Subject: Follow Up on Rural America Fund

Greetings,

Per our discussion, please send to me a letter addressed to Rural America Fund, not an email addressed to Mr. Pierce, with the request for information contained in your email and we will deliver it to our registered agent client. Please be aware that the obligation to respond is not ours, it is Rural America Fund's. Our only obligation is to deliver it to our client.

Best regards,



Jonathan N Feniak, J.D., M.B.A.
Attorney at Law
Colorado #54568 & Wyoming 8-6599
Cloud Peak Law Group, P.C.
Estate, Family & Wealth Protection Planning
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EXHIBIT E



March 28, 2022

Rural America Fund
1309 Coffeen Avenue Ste 1200
Sheridan, WY 82801

To whom it may concern,

On February 24, 2022, Campaign Legal Center requested copies of the most recent 990 forms filed with the IRS for Rural America Fund, covering 2020 activity, and any accompanying attachments or schedules. To date, we still have not received the requested document(s).

Section 301.6104(d)-1(d)(2) requires tax-exempt organizations like Rural American Fund to honor a written request like CLC's within thirty days. Under section 301.6104(d)-1(g), failure to provide the requested copies may be grounds for an IRS enforcement action.

We are accordingly sending this follow-up letter to request that you immediately provide us with a copy of the documents by email to rwieand@campaignlegalcenter.org.

Sincerely,

Roger G. Wieand
Senior Researcher / Investigator
Campaign Legal Center

EXHIBIT F

Roger Wieand

From: Jonathan Feniak <jfeniak@cloudpeaklaw.com>
Sent: Monday, March 28, 2022 4:50 PM
To: Roger Wieand
Subject: Re: Follow Up on Rural America Fund

Greetings,

The document has been delivered to the Rural America Fund.

Best regards,



Jonathan N Feniak, J.D., M.B.A.
Attorney at Law
Colorado #54568 & Wyoming 8-6599
Cloud Peak Law Group, P.C.
Estate, Family & Wealth Protection Planning
307-365-6739
wyomingllcattorney.com
coloradollcattorney.com

On Mon, Mar 28, 2022 at 4:41 PM Roger Wieand <RWieand@campaignlegalcenter.org> wrote:

Dear Mr. Feniak,

Thanks again for handling this earlier request. Please forward the attached follow-up letter to your client, Rural America Fund, and let me know when it's been sent to them.

I appreciate your continued assistance in this matter.

Sincerely

Roger G. Wieand

Roger G. Wieand

Senior Researcher / Investigator

Campaign Legal Center

o: [REDACTED]

m: [REDACTED]

From: Jonathan Feniak <jfeniak@cloudpeaklaw.com>
Sent: Thursday, February 24, 2022 6:40 AM
To: Roger Wieand <RWieand@campaignlegalcenter.org>
Subject: Re: Follow Up on Rural America Fund

Greetings,

This has been delivered to the company.

Best regards,



Jonathan N Feniak, J.D., M.B.A.
Attorney at Law
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Alternatively, if you provide me with contact information for an officer at Rural America Fund, I would be pleased to reach out to them directly with this request.

Sincerely

Roger G. Wieand

Roger G. Wieand

Senior Researcher / Investigator

Campaign Legal Center

o: [REDACTED]

m: [REDACTED]

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Sent: Wednesday, February 23, 2022 4:10 PM
To: Roger Wieand <RWieand@campaignlegalcenter.org>
Subject: Follow Up on Rural America Fund

Greetings,

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Best regards,



Jonathan N Feniak, J.D., M.B.A.

Attorney at Law

Colorado #54568 & Wyoming 8-6599

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