

**IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF COLUMBIA**

FREEDOM PATH, INC.,

Plaintiff,

v.

INTERNAL REVENUE SERVICE, *et al.*,

Defendants.

No. 20-cv-1349-JMC

**UNOPPOSED MOTION FOR LEAVE TO FILE BRIEF AMICI CURIAE  
FOR CAMPAIGN LEGAL CENTER AND CITIZENS FOR RESPONSIBILITY AND  
ETHICS IN WASHINGTON IN SUPPORT OF NEITHER PARTY**

Pursuant to Local Civil Rule 7(o), amici movants Campaign Legal Center (“CLC”) and Citizens for Responsibility and Ethics in Washington (“CREW”) hereby respectfully move for leave to submit the attached amicus brief in the above-captioned matter in support of neither party. Counsel for plaintiff Freedom Path consents to amici movants’ participation; counsel for the Internal Revenue Service defendants states that defendants take no position on movants’ participation.

In support of their motion, CLC and CREW state the following:

1. Movant CLC is a nonpartisan, nonprofit organization working to create a fair, transparent democracy accessible to all voters, including by supporting effective campaign finance and public disclosure laws. To advance its mission, CLC regularly participates in state and federal court litigation throughout the nation regarding campaign contribution limits, political disclosure laws, political advertising, and other matters.
2. Movant CREW is a nonpartisan, Section 501(c)(3) nonprofit corporation that combats corrupting influences in government and protects citizens’ right to know the sources of

campaign spending. To advance that mission, CREW regularly monitors and analyzes IRS filings, including those by Section 501(c)(4) nonprofits, and, where appropriate, files complaints with the IRS and other government agencies to ensure compliance with the law. CREW has long taken interest in the inadequacy of the IRS's application of Section 501(c)(4)'s limit on political spending, having sought to correct the IRS's error through rulemaking and litigation. *See CREW v. U.S. Dep't of the Treasury*, 21 F. Supp. 3d 25 (D.D.C. 2014).

3. Amici movants have a longstanding interest in the promotion and defense of measures that ensure electoral transparency and protect the integrity of government. Both organizations have participated as amici in numerous campaign finance cases, including, for example, *Citizens United v. FEC*, 558 U.S. 310 (2010).

4. Movants' amicus brief offer unique arguments to address this Court's request for standards to govern tax exemption under 26 U.S.C. § 501(c)(4) that are clear and "appropriately rooted in the statutory and regulatory scheme, and constitutional principles." *Freedom Path, Inc. v. IRS*, 805 F. Supp. 3d 329, 368 (D.D.C. 2025). First, amici movants explain that the plain language of section 501(c)(4) that qualifying organizations operate "exclusively" for social welfare makes clear that such organizations cannot engage in *any* political campaign intervention. Second, movants argue that the IRS's definition of non-exempt "political campaign intervention" must effectively capture spending that impacts electoral campaigns—and that use of Freedom Path's preferred definition—"express advocacy"—would impede this key objective. Finally, as the backdrop of these arguments, the brief outlines how the IRS's failure to properly regulate campaign spending through 501(c)(4) groups has contributed to an explosion of "dark money" in U.S. elections, allowing billions to be spent to influence electoral campaigns without public disclosure of their donors.

5. In accordance with Local Civil Rule 7(o)(2), counsel for plaintiff and counsel for defendants were contacted about their consent to the filing of the proposed brief *amicus curiae*. Plaintiff has consented to the filing and defendants take no position on it.

6. Movants believe this submission will be timely because they will file the *amicus* brief within 10 days of the date that the parties filed their renewed cross-motions for summary judgment, and well before these motions are scheduled to be fully briefed. The proposed *amicus* brief does not exceed 25 pages in length. *See* LCvR 7(o)(2).

For the foregoing reasons, CLC and CREW respectfully request that the Court grant their request to participate as *amici curiae* in support of neither party. Movants do not request the opportunity to participate in oral argument. A proposed order is attached.

**Dated: March 9, 2026**

Respectfully submitted,

/s/ Kevin P. Hancock

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**[PROPOSED] ORDER**

The Motion for Leave to File a Brief Amicus Curiae by Campaign Legal Center and Citizens for Responsibility and Ethics in Washington is **GRANTED**.

So ordered this \_\_\_\_\_ day of \_\_\_\_\_, 2026.

\_\_\_\_\_  
Honorable Jia M. Cobb

**CERTIFICATE OF SERVICE**

I hereby certify that on March 9, 2026, I electronically filed a copy of the foregoing motion with attached Brief Amici Curiae and proposed order using the CM/ECF system, which will send notification of this filing to all counsel of record.

**Dated: March 9, 2026**

Respectfully submitted,

/s/ Kevin P. Hancock

Kevin P. Hancock