

'Disinformation' network blacklisting conservative news hides tax forms over 'harassment'

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EXCLUSIVE — Two U.S. nonprofit groups tied to the [Global Disinformation Index](#), a British entity [blacklisting](#) conservative media outlets, are refusing to disclose key details about their operations, citing an obscure federal exemption law on "harassment," according to a *Washington Examiner* investigation.

The private AN Foundation, also known as the Disinformation Index Foundation, and its affiliated public charity, Disinformation Index Inc., provided the *Washington Examiner* with heavily redacted [copies](#) of their 2021 IRS tax [returns](#). A lawyer for the two entities is alleging that these redactions were made because the groups are the target of a coordinated "harassment campaign," a claim that multiple tax experts warn does not allow them to hide information on officers, board members, and, in the case of one group, omit the source of a donation.

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"I don't think I've ever seen a 990 that excludes the names of officers and directors," said Alan Dye, a partner at Webster, Chamberlain, & Bean who has specialized in nonprofit law since 1975. "And I've looked at hundreds."

Redaction-riddled disclosures

The lack of transparency on tax forms filed by the GDI groups could result in lawmakers and watchdog groups propelling their investigations into the purported "disinformation" tracking network, which has come under fire ever since a *Washington Examiner* [report](#) on Feb. 9 detailed its efforts [to feed blacklists of conservative websites](#) to advertisers. [Several](#) Republican members of Congress, including House Oversight and Accountability Committee Chairman James Comer (R-KY), [have demanded answers](#) from the State Department for [steering grant money](#) to GDI between 2020 and 2021.

On March 31, the *Washington Examiner* obtained physical copies of 2021 tax forms filed by the AN Foundation and Disinformation Index after a written request to GDI was made. But the documents, which combined total 56 pages, redact or omit various information that is raising major legal and ethical red flags among a handful of lawyers specializing in nonprofit groups.

Previously filed annual disclosures, which are public, give an idea of who is running the two GDI nonprofit groups. GDI CEO Clare Melford and its executive director, Daniel Rogers, are listed interchangeably in [Delaware](#) corporate records filed in 2021 and 2022 as officers and directors. The charity's 2020 federal tax [forms](#) list its treasurer as Jo Jenks, who possessed its books and records, Melford as secretary, and Rogers as president.

But the federal 2021 forms provided to the *Washington Examiner* by the charity, which posted over \$1.1 million in revenue after its \$345,000 haul in 2020, as well the private foundation, which disclosed \$367,000 in revenue, notably conceal who prepared the documents, who its books are in the care of, and the names of officers and directors.

The private foundation even omitted the source of a \$115,000 donation it received that year, even though such entities are ordinarily required under federal law to publish such information, according to the IRS.

(Screenshot)

There are no visible redactions on prior federal disclosures filed by either group, prior to them coming under the spotlight due to [multiple](#) *Washington Examiner* reports. Both groups also partially redacted their Maryland area code phone numbers on 2021 federal forms, despite them being available in the past.

"This is outrageous," said Paul Kamenar, counsel to the National Legal and Policy Center, a conservative watchdog that plans to file an IRS complaint against both nonprofit groups.

An alleged 'harassment campaign'

Upon inquiring about omissions on the sets of tax forms, a lawyer representing the GDI groups sent the *Washington Examiner* a letter on April 6, which appears to have also been sent to the IRS and tax administration inspector general for the [Treasury Department](#). The attorney, Marcus Owens of the firm Loeb & Loeb, said that the groups are "withholding" details from their disclosures due to federal codes and regulations concerning "harassment campaigns" against groups.

"The Index's personnel and their families have received multiple threats and hacking attacks, including threats of violence against their children," Owens, who directed the Exempt Organizations division at the IRS between 1990 and 2000, wrote in the letter. "As such, the organization is working [with] appropriate law enforcement authorities, telecommunications and Internet organizations; has appropriately withheld information that could lead to furtherance of this behavior."

Owens did not reply to follow-up requests on Thursday and Monday for an IRS ruling in connection to the alleged campaign and details on whether the *Washington Examiner* was deemed as part of it. It's unclear who else may be part of the alleged campaign.

One IRS [rule](#) that Owens cited allows a tax-exempt group not to fulfill disclosure requests "that it reasonably believes" are part of a "coordinated effort to disrupt" its operations. Groups that may receive drastic and overwhelming increases in requests for the 990s could claim a campaign exists, according to tax experts.

It's unclear if other entities or news organizations have also sought to obtain tax forms from the GDI groups. The IRS, for instance, issued a ruling back in 2011 holding that a tax-exempt group could not claim a harassment exemption due to there only being a single requester for its disclosures, according to a [document](#) obtained by the *Washington Examiner*.

Still, the IRS rule, 6104(d)-3, makes no mention of tax-exempt groups being allowed to provide their disclosures to a requester with redactions, according to tax experts. Therefore, it's unclear how the statute would even apply in this case, according to Jeff Tenenbaum, a Washington, D.C., nonprofits attorney.

"While there are exceptions where the organization posts the Form 990 on its website, or where the organization is the subject of a harassment campaign by opponents and the IRS determines that the purpose of the group requests is to disrupt the operations of the organization rather than to obtain information, this exception does not provide for redactions and would not apply merely because certain board members or staff are individually the target of harassment campaigns unrelated to requests for Forms 990," he told the *Washington Examiner*.

Tenenbaum added, "And even if the IRS had made such a ruling, the only disclosure exception that would apply would be in connection with the Form 990 disclosure harassment campaign, not generally to other Form 990 disclosure requests such as yours."

(Screenshot)

Patrick Sternal, an attorney who worked at the IRS between 2012 and 2020, including as an adviser at its chief counsel office for exempt organizations, also said that the provision doesn't permit redaction.

"It's a very narrow exception to the general rule that requires disclosure when you have dozens of requests for your 990 returns," he told the *Washington Examiner*. "It's not just general harassment."

The *Washington Examiner* sent detailed questions to the IRS asking whether it determines that a nonprofit group may selectively redact information. However, the agency declined to provide any specific context on how the law should be applied.

"6103 of the Internal Revenue Code prevents the IRS from commenting on specific taxpayer situations," said an IRS spokesperson. "The IRS does not issue rulings through the media about matters of tax law."

'Transparency' issue

The revelation involving GDI's disclosures comes amid outcry from Congress and other groups over its level of secrecy. Two [watchdog](#) groups [launched](#) a Freedom of Information Act investigation in February to obtain documents in relation to the government's funding of GDI.

The British group has not announced which conservative media outlets are on its "dynamic exclusion" blacklist, which comprises who it deems as the foremost "disinformation" peddlers and is fed to advertising companies. [GDI has said](#) that the 10 "riskiest" news outlets for "disinformation" are the *American Spectator*, Newsmax, the *Federalist*, the *American Conservative*, One America News, the *Blaze*, the *Daily Wire*, *RealClearPolitics*, *Reason*, and the *New York Post*.

The *Washington Examiner* only learned through sources in the ad industry that it was on this blacklist and was never directly informed by GDI.

Moreover, GDI quietly scrubbed its website, after reporting on its blacklist, of advisory panel members. The panel, which is said partially to oversee its exclusion list, has included the likes of Finn Heinrich, a division director at the [George Soros](#)-funded Open Society Foundations grant-making network, [according](#) to his LinkedIn account.

GDI's decision to redact its tax forms is only the latest in a string of transparency lapses, according to Dye, the partner at Webster, Chamberlain, & Bean.

"The organization purports to assess the reliability of other organizations," he said. "In order to assess their reliability, you need to know who they are."

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Kamenar concurred.

"It's kind of ironic that a group whose mission is transparency is withholding the names of its officers," said the lawyer for the National Legal and Policy Center.