



October 13, 2020

Margaret Von Lienen, Director
Exempt Organizations and Government Entities
Internal Revenue Service
1111 Constitution Ave., NW
Washington, DC, 20224

Re: Complaint against Thomas Tuberville and the Tommy Tuberville Foundation

Dear Ms. Von Lienen,

The American Democracy Legal Fund is requesting an immediate investigation into Mr. Thomas Hawley Tuberville for potentially committing perjury on the tax forms of the Tommy Tuberville Foundation, of which he serves as the President. Mr. Tuberville is currently a candidate for the United States Senate and was most recently a coach for the University of Cincinnati football team.

The Associated Press recently published a troubling report on the Tommy Tuberville Foundation. According to the Associated Press, a review of the organization's tax forms reveal that it spends an unusually large percentage of its expenses on non-program expenses, such as holding an annual golf tournament for Mr. Tuberville to play in.

From 2015 through 2018, the Tommy Tuberville Foundation reported spending \$156,203 on non-program expenses while only spending \$51,658 on program expenses. The non-program expenses included golf, meals and entertainment, and photography. The expense involved in hosting a charity golf tournament exceeded any single charitable expense in 2015 and 2016. In 2015, the Foundation spent over \$24,000 to host a golf tournament. In 2016, the Foundation spent over \$17,000 to host a golf tournament. In 2017, the Tommy Tuberville Foundation reported spending no money on program expenses, despite spending over \$32,000 on non-program expenses such as golf, food, entertainment, and photography.

However, in 2018, as Mr. Tuberville was preparing to run for United States Senate, the Foundation suddenly began classifying its previous non-program expenses as actual program expenses, presumably to inflate the appearance of charitable work.

In 2018, the Foundation reported all of its expenses as being program expenses, including spending it had previously labeled as non-program expenses. The Foundation claimed its professional fees were program expenses despite not claiming them as such in 2015, 2016, and 2017. It also claimed its auto expenses were program expenses, despite previously labeling them as a part of a non-program "Other Expenses." Again in 2018, the Foundation claimed its "Administrative Fees" and "Meals and Entertainment" were program expenses, despite previously labeling them as a part of a non-program "Other Expenses."

Reclassifying its non-program expenses as program expenses allowed the foundation to exaggerate the appearance of its charitable spending.

These designations matter, because **the expenses that the Tommy Tuberville Foundation claimed as being program expenses do not meet what the IRS defines as program expenses.** The statement of program service accomplishments on a 990 describes an organization's charitable mission and the programs or activities it undertook during that year.

It is no coincidence that at the same time the foundation began reporting 100% of its expenses as program-related, Mr. Tuberville began running for the United States Senate. Mr. Tuberville began preparing to run for office in 2018, as he moved from Florida to Alabama in order to run in Alabama. Mr. Tuberville officially announced his candidacy for the United States Senate in April of 2019. He filed his statement of candidacy with the Federal Election Commission on April 18th after announcing his candidacy on April 6th. The Tommy Tuberville Foundation filed their 990 for Calendar Year 2018 on May 19th, 2019, after he had officially become a candidate for US Senate.

The fact that the Tuberville Foundation suddenly began classifying expenses as program expenses that it previously said were not suggests that Mr. Tuberville was trying to inflate the charitable work his Foundation actually conducted. If true, this would mean that the Tuberville Foundation purposefully mischaracterizing expenses on its Form 990. We believe this to be the case and that it was done intentionally. There's no other explanation for the fact that the Foundation properly classified these expenses up until the point Mr. Tuberville began running for Senate.

Furthermore, as President of the organization, Mr. Tuberville signed the Tommy Tuberville Foundation's 2018 disclosure that the organization spent 100% of its expenses to the benefit of its **program. If he knowingly submitted false information about the foundation's expenses, he likely committed perjury.**

We believe the evidence laid out above clearly suggests Mr. Tuberville lied on his Foundation's 2018 tax forms and mischaracterized expenses. The timing of these events suggest he did this with the intention of inflating the organization's charitable work in a ploy to deceive Alabama voters and further his political interests. We request an immediate investigation into a clear act of perjury from Mr. Tuberville.

Sincerely,

DocuSigned by:

Brad Woodhouse

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Brad Woodhouse
President