



U.S. House of Representatives

COMMITTEE ON WAYS AND MEANS
1139 LONGWORTH HOUSE OFFICE BUILDING
Washington, DC 20515

July 22, 2024

Michael Carney
President
U.S. Chamber of Commerce Foundation
1615 H Street, NW
Washington, D.C. 20062

Dear Mr. Carney:

Thank you for responding to the Committee on Ways and Means' ("the Committee") May 6, 2024, request. While your response provided helpful information, it also raises further questions.

The Committee has been conducting oversight of the tax-exempt sector established under Section 501(c) of the Internal Revenue Code throughout the 118th Congress.¹ On May 15, 2024, the Committee held a markup and advanced four pieces of legislation which take aim at loopholes in the tax code allowing foreign nationals to inappropriately influence the tax-exempt sector.² Given the Committee's recent activity, we are concerned about tax-exempt organizations being used to funnel money to malign actors.

As previously mentioned, we are concerned about the links between the U.S. Chamber of Commerce Foundation (USCCF) and the Tides Foundation. In addition to the Tides Foundation's support of organizations that advocate for policies that would harm the American business community³, the Tides Foundation has also been at the center of antisemitic incidents that have taken place across college campuses since Hamas' attacks against Israel on October 7, 2023.

Public reporting suggests that "Tides, through its donations and fiscal sponsorships, has emerged as a major backer of the anti-Israel protest movement across the country."⁴ According to the Tides Foundation's Form 990 for fiscal year 2022, the Tides Foundation donated to several

¹ H. Comm. on Ways and Means, Letter to the U.S. Chamber of Commerce and the U.S. Chamber of Commerce Foundation (May 6, 2024), <https://gop-waysandmeans.house.gov/wp-content/uploads/2024/05/05.06.2024-U.S.-Chamber-of-Commerce-Letter-v53.pdf>.

² H. Comm on Ways and Means, *Markup of H.R. 8290, H.R. 8291, H.R. 8293, H.R. 8314, and H.R. 8292* (May 15, 2024), <https://waysandmeans.house.gov/event/39858237/>.

³ Tides Foundation, Tides Partners, WWW.TIDES.ORG, <https://www.tides.org/about/mission/> (last visited Apr. 8, 2024); Jackie Lewis, et al., Building a Rights-Based Economy: A Corporate Accountability Agenda, International Corporate Accountability Roundtable (Dec. 2023), https://icar.ngo/wp-content/uploads/2023/12/ICAR_CorporateAccountabilityReport_v4.pdf.

⁴ Park MacDougald, *The People Setting America on Fire* (May 6, 2024), <https://www.tabletmag.com/sections/news/articles/people-setting-america-on-fire-soros-tides-wespac>.

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organizations responsible for the recent antisemitic activity on college campuses including Jewish Voice for Peace, several chapters of the Council on American Islamic Relations (CAIR), IfNotNow, CODEPINK, and WESPAC (Westchester County Peace Action Committee), which supports National Students for Justice in Palestine and American Muslims for Palestine.⁵


Given the links the Tides Foundation has to rising antisemitism on college campuses, the Committee is concerned about why such an organization would help facilitate donations to the USCCF through its Donor Advised Funds (DAF) and why the USCCF would be willing to accept donations through that organization. Although you acknowledged in your response that the Tides Foundation makes gifts to organizations through its DAF “that are not aligned with the Chamber and for activities which the Chamber would oppose,” it calls into question whether the USCCF was previously aware of the Tides Foundation’s partners prior to accepting contributions through their DAF. It also raises questions regarding whether there is any donation the USCCF would ever decline. Surely, one can imagine a donation source so concerning that an organization would not want the affiliation and would decline the donation. Is there any donation that the USCCF would not accept?

We request answers to the following questions no later than 5 p.m. on August 5, 2024.

1. What is the U.S. Chamber of Commerce Foundation’s due diligence process for organizations or individuals that make contributions to the Foundation?
2. Does the U.S. Chamber of Commerce Foundation have any standards regarding when it will decline contributions from malign actors that are not aligned with the Chamber’s values?
3. Has the U.S. Chamber of Commerce Foundation ever declined or returned a donation based on concerns over the views, beliefs, or public pronouncements of an individual or entity making a donation?

Thank you in advance for your time and responses. If you have any questions, please contact the Ways and Means Majority Committee staff at (202) 225–3625.

Sincerely,



Jason Smith
Chairman
Committee on Ways and Means

⁵ Tides Foundation, (2022), Return of organization exempt from income tax [Form 990]. Retrieved from <https://projects.propublica.org/nonprofits/organizations/510198509/202400469349300305/full>; Lahav Harkov, *Dark money group backing anti-Israel campus activity faces scrutiny for its practices* (May 21, 2024), <https://jewishinsider.com/2024/05/dark-money-group-backing-anti-israel-campus-activity-faces-scrutiny-for-its-practices/>.