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**IRS EO Classification**  
**Mail Code 4910DAL**  
**1100 Commerce Street**  
**Dallas, Texas 75242-1198**  
**Via email to [eoclass@irs.gov](mailto:eoclass@irs.gov) and first class mail**

**Re: Wikimedia Foundation (EIN 20-0049703); Violations of 501(c)(3) Status**

Dear Sirs:

I am writing to report on the activities of a major tax-exempt organization that is in violation of its tax-exempt nonprofit charity status. Although this letter is being written on behalf of Dr. Gary Null, the illegal and/or improper actions set forth below have affected the lives of millions of people worldwide. This letter accompanies a completed Form 13909 – Tax-Exempt Organization Complaint (Referral) and should be considered as supporting documentation.

The Wikimedia Foundation, a California not-for-profit corporation, doing business as Wikipedia (“Wikipedia”), is in violation of its tax-exempt status in ways that flaunt the IRS rules in a scheme to evade the payment of millions of dollars in federal taxes. In particular:

- Wikipedia (and its parent company the Wikimedia Foundation) has repeatedly violated IRS regulations governing nonprofit corporations, supporting certain political candidates while denigrating others.
- Wikipedia has selectively permitted pay-to-play editing and institutional conflicts of interest, particularly where generous donors are concerned
- Wikipedia has applied its rules unevenly to favor some political and corporate establishment entities while libeling those it dislikes, in violation of its own policies
- Wikipedia has selectively censored user-generated content, to allow only that favored by those in power, in violation of section 230 of the Communications Decency Act
- Wikipedia has indiscriminately denigrated all forms of alternative and complementary health practices (such as chiropractic, acupuncture, homeopathic, etc.) as well as all those who practice or advocate such treatments, no matter how many studies have proven these modalities to be safe and effective. All of this is in violation of its written rules regarding maintaining a neutral point of view and utilizing only reliable sources.

We are asking the Justice Department, Congress, the IRS, and other authorities to investigate the Wikimedia Foundation and Jimmy Wales (“Wales”), its co-founder and trustee, for these violations. There is enough illegal activity taking place to begin major legal action against this com-

pany. A case can be made that the Wikimedia Foundation has violated its charter as a non-profit and stripped itself of the immunity conferred by section 230 of the Communications Decency Act.

The Wikimedia Foundation repeatedly states in its Section 990 filings:

*“The mission of the Wikimedia Foundation is to empower and engage people around the world to collect and develop educational content under a free license or in the public domain and to disseminate it effectively and globally.”*

Wikipedia, the self-proclaimed online encyclopedia that is the core function of the Wikimedia Foundation, claims to exist in accordance with five fundamental principles that it refers to as the “five pillars.”

- Wikipedia is an encyclopedia
- Wikipedia is written from a neutral point of view
- Wikipedia is free content that anyone can use, edit and distribute
- Editors should treat each other with respect and civility
- Wikipedia has no firm rules

While these principles may hold true in an article describing the composition of the moon, in matters that greatly affect people’s lives, such as politics, social issues and health, none of the above is true. Although this letter only addresses a limited set of criteria most pertinent to the Foundation’s abuses of its tax-exempt status, the facts set forth below will show such abuse in the form of political manipulation, questionable fundraising and business practices and imposing deeply flawed and biased views in critical areas of knowledge, such as health and wellness.

### **1. The Wikimedia Foundation engages in prohibited political activity.**

The IRS forbids 501(c)(3) organizations like the Wikimedia Foundation from participating in political campaigns “on behalf of (or in opposition to) any candidate for elective public office,” a ban which extends to “contributions to political campaign funds or public statements of position (verbal or written) made on behalf of the organization in favor of or in opposition to any candidate for public office.” IRS policy clearly states that “violating this prohibition may result in denial or revocation of tax-exempt status and the imposition of certain excise taxes.” The policy further explains that “voter education or registration activities with evidence of bias that (a) would favor one candidate over another; (b) oppose a candidate in some manner; or (c) have the effect of favoring a candidate or group of candidates, will constitute prohibited participation or intervention.”

The Wikimedia Foundation has illegally engaged in prohibited political activity on numerous occasions. Some examples follow:

When Google search results returned “Nazism” as the ideology of the California Republican Party just a week before that state’s primaries in 2018, Google blamed Wikipedia, explaining that

the Google “knowledge box” that contained the offending term is often populated with Wikipedia text. The “vandalism” had remained on the party’s Wikipedia page for six days before it was corrected, hidden in a “piped link” where the link text and “alt text” read differently; meanwhile, other edits were reverted within a few minutes, suggesting this one was allowed to persist, deliberately hidden so it would only appear in Google search results. Whether or not it was deliberate, it is not the first time Wikipedia has appeared to promote the neoliberal wing of the Democratic Party.

Such apparent political bias makes more sense in light of the fact that the Wikimedia Foundation contracted the Minassian Group, run by Clinton Foundation Chief Communications Officer Craig Minassian, to train Wikimedia’s own C-level employees, directors and managers in media strategy for the year 2014-2015. Minassian was further tasked with conducting a “communications audit” in 2016. Some editors among the Wikipedia rank and file were unhappy about having their territory politicized, particularly given how much of Wikimedia’s money was going to Minassian – \$436,104 in 2015 and \$406,957 in 2016. While the details of Minassian’s activities are not public, the group did issue a report detailing its audit findings, which primarily consisted of parsing media coverage by subject, country, publication, and author and ranking outlets in terms of prestige. Wikipedia was advised to focus on portraying itself as trustworthy and neutral in the media even while “seeking out and dispelling controversial issues.” The audit recommended concentrating on building a rapport with “friendly” journalists writing for what Wikipedia’s editors would call “reliable sources.” Minassian has a history of planting stories favorable to the Clinton Foundation in “friendly” media, as WikiLeaks revealed in its Podesta emails dump, which included a message from Craig Minassian himself boasting of favorable coverage he had secured for the foundation on the Colbert Report. Shortly after Minassian published the results of its audit, Wales announced the launch of WikiTribune, a crowdsourced news platform to combat “fake news.”

A Wikipedia editor researching the connection linked the Minassian hire to the arrival of a crew of militant editors on the Clinton Foundation article who kept it scrupulously clean of any mention of the billions of dollars the Foundation took in for victims of the Haitian earthquake but never distributed to victims, opting to construct a lucrative industrial park in an undamaged area of the island instead. Clinton’s own Wikipedia article is similarly spotless, bearing only a sanitized summary of her “email controversy” and no mention at all of the revelations from WikiLeaks’ DNC and personal email document dumps. No mention is made of the invasion of Libya on false pretenses or the fallout from that invasion – indeed, reality is directly contradicted with a mystifying sentence reading “there was a trend of women around the world finding more opportunities and in some cases feeling safer, as the result of [Clinton’s] actions and visibility,” sourced to a book called *The Hillary Doctrine*. The article is “protected” – frozen so that only high-level administrators can make changes – and for a time even included the option to listen to it as audio, indicating it was frozen in that state.

In 2011, the Stanton Foundation donated \$3.6 million to Wikimedia, then the largest one-time gift in the foundation’s history. Wikimedia then used \$53,000 of that donation to hire Tim Sandole as a Wikipedian-in-Residence at Harvard University’s Belfer Center. Not only did Sandole punch a hole in the firewall that is supposed to separate the two by taking money from Wikimedia to edit Wikipedia, but he appeared in his official Wikimedia-funded Belfer Center capaci-

ty at a campus event promoting Barack Obama over Mitt Romney in the 2012 election. Non-profits are forbidden from campaigning for political candidates. But political bias is woven so far into the fabric of Wikipedia at this point that to eliminate it would be nigh on impossible.

Anti-Trump sentiment has remained at a fever pitch on Wikipedia since the 2016 election. Even now, the article on Trump gives ample space to discussions of the “Russiagate” investigation and even “Impeachment efforts,” though no impeachment proceedings have passed the introduction stage; “some commentators” are given space to air their speculation on how Trump might be impeached without a vote, yet no voices are quoted taking Clinton to task for her role in rigging the Democratic primary. Nor do we find references to her role in plunging the once-progressive nation of Libya into violent chaos, or in appropriating billions of dollars’ worth of donations meant for Haitian hurricane victims. Trump is taken to task for “comments and actions [that] have been perceived as racially charged” – an accusation with no citation – but Clinton’s racially-charged “super predators” comment is missing from her page. There is clearly a double standard at work.

Rep. Louie Gohmert (R-TX) mentioned during the Google congressional hearings that his office’s efforts to remove smears from his biography were always reverted the same day, something that would be unthinkable on the biography of a Chuck Schumer or a Nancy Pelosi. Gohmert is accused on Wikipedia of being a liar and a defamer for voicing his opinions on financial speculator George Soros during a Fox Business appearance. Soros has been a major Wikimedia benefactor for years, and it is no surprise that Gohmert is forced to wear the scarlet letter for daring to speak out against him. Wikipedia’s hostility toward the political Right is well-known and long-established, hence the rise of Conservapedia, a conservative alternative to Wikipedia, and while most biased edits aren’t quite as obvious, they are notable for their ubiquity.

Conservative commentators like Sean Hannity and Alex Jones get notations in their lead biography sections claiming they spread falsehoods and conspiracy theories, while popular liberal hosts like Rachel Maddow and Amy Goodman who have also spread false stories do not carry such disclaimers in their bios. Even DrudgeReport.com, the most-trafficked news site on the internet, is targeted for a smear for spreading “conspiracy theories” Wikipedia claims site operator Matt Drudge knows to be untrue. For years, editors added and re-added unsourced quotes to the Wikipedia and Wikiquote pages of Rush Limbaugh despite no record of his ever having said the inflammatory words. Conservative politicians get swollen “controversy” sections that dwarf their liberal counterparts’, which may be relegated to a separate page entirely (as editors have done with Hillary Clinton’s myriad “controversies” – though even on the dedicated page, they’re sanitized and whitewashed almost beyond recognition).

There is evidence that Wikipedia is heavily infiltrated with Democratic insiders, including an editor who somehow knew Clinton’s vice-presidential pick would be Tim Kaine before anyone else did. We know that David Brock’s superPAC Correct the Record paid a veritable army of trolls to infiltrate various social media platforms during the 2016 election to “push back” at anti-Clinton comments. The Barrier Breakers program, according to a whistleblower who claims to have worked for Brock, spent millions of dollars to arm its foot soldiers with established accounts that blended seamlessly into the conversation at Twitter, Reddit, and other social media platforms and sicced them on anyone discussing the Clintons or their Foundation unfavorably. Yet these problems have never been addressed at Wikipedia, as the ideological drift mirrors

Wales' own neoliberal political tendencies – he's friends with the Clintons, whom he calls "Bill and Hillary," and once personally involved himself in massaging Hillary's Wikipedia entry during an argument over whether her official name should be "Hillary Clinton" or "Hillary Rodham Clinton." Meanwhile, those opposed to centrist-authoritarian politics are increasingly made to feel unwelcome. Such uneven enforcement of policy is not just unfair – it's illegal.

Wikipedia's glowing treatment of Clinton can be contrasted with its lukewarm article on Bernie Sanders, which is careful to include statements from journalists and adversarial politicians contradicting Sanders' positions – auditing the Fed, for example, "would expose the Federal Reserve to undue political pressure from lawmakers who do not like its decisions," and Sanders' total neglect by the media was "proportional to his standing in the polls" despite approximately half of Democratic voters favoring him over Clinton. Wikipedia's article on Donald Trump wastes no time in pointing out that many of his public statements "were controversial or false," and the article "Efforts to Impeach Donald Trump" were created before he was even inaugurated. Trump's article is protected now, but the 2016 election saw a huge disparity in editing activity between the two candidates before it was locked. In May 2016, articles relating to post-1932 American politics received an additional degree of protection in the form of "discretionary sanctions," meaning editorial disputes can be resolved by uninvolved administrators called in for reinforcements. The measure is merely another hurdle low-level editors must jump in order to make edits without incurring penalties or being reverted, and the logic behind these "discretionary sanctions" is impenetrable, perhaps deliberately so.

Many administrators and senior editors make no secret of their political beliefs, which is not in itself an issue until one recognizes the techniques they use to freeze out opposing views. For example, the user BullRangifer wrote that non-believers in the Russiagate conspiracy "lack the competence needed to edit American political subjects." They should be "monitored carefully," since their political views are "at odds with the basis of all editing here," and banned when they attempt to cite "fake news" as a source. Excluding information sourced from "fake news" sounds reasonable enough until one scans their list of "reliable sources," which excludes anything to the left of the Huffington Post or to the right of The Economist.

The Wikimedia Foundation is a noted beneficiary of politically-linked funds. The Hewlett Foundation donated \$1.3 million to the Wikimedia Foundation in 2010 for "general operating support," a grant the Heartland Institute (a right-wing think tank that has itself been a victim of ideologically-motivated Wikipedia editing) claims coincided with Wikipedia's political shift. Also, in 2010, Wikimedia received a \$2 million grant from the Tides Foundation, which pioneered the "dark money" approach to political fundraising, anonymizing donors and recipients to shield both from IRS, media, and political scrutiny. Wikimedia donated \$5,000 back to Tides in 2016 even as Tides continues to be listed as a "Major Benefactor" of Wikimedia.

There is clearly a double standard at work that extends to the pages of members of Congress. Neoliberal centrists like Adam Schiff and Marco Rubio have detailed articles listing their accomplishments, omitting their gaffes and controversies, and even sliding in the occasional "peacock" word like "influential" – while representatives with views that deviate from the neoliberal-centrist mainstream, whether to the right like Louie Gohmert or to the left like Tulsi Gabbard, are subject to questionable terminology, called racists or conspiracy theorists.

Wales' newfound concern about "fake news," which became the *bête noire* of the Western media establishment during the 2016 election, also makes much more sense in the light of the Minassian connection. The same Wikipedia editor who wrote so much on "Russian interference in the 2016 election" also made 904 edits to "fake news websites" as the election tipped toward Trump. Another Minassian operative was dispatched to Vice in the guise of a Wikipedia editor to give a chummy interview about how the site handles "fake news." If the preponderance of election-related edits were coordinated with a Clinton-linked consultancy hired by the Wikimedia Foundation, then such collusion should rule out nonprofit status for Wikimedia.

Wales's latest project is dedicated entirely to the problem of Fake News. WikiTribune is a crowd-sourced journalism and fact-checking platform that pairs professional journalists with volunteers, paying the pros via a crowdfunding campaign while tasking the volunteers with fact-checking and editing the articles. "Those who donate will become supporters, who in turn will have a say in which subjects and story threads the site focuses on. And Wales intends that the community of readers will fact-check and subedit published articles," according to a Guardian piece that reads like a PR release (most likely because Wales sits on the Board of Guardian Media Group, another conflict of interest he dislikes disclosing).

Meanwhile, Google is not the only platform that uses Wikipedia as a fact-checker. YouTube is rolling out Wikipedia links embedded in videos that will permit viewers to fact-check those videos' claims in real time, ostensibly to combat "conspiracy theories" and "fake news." Wikipedia has also largely supplanted the scandal-ridden Snopes in Facebook's fact-checking arsenal. With Facebook now assigning "trust ratings" to users based on their record of sharing approved news stories, Wikipedia's judgment is likely to become more significant in determining what users see on their newsfeeds.

The IRS's rules barring nonprofit groups from engaging in political activity exist for good reason. Just as our declining trust in the news media stems in part from that news media's dominance by six major corporations, our trust in any institution should take into account the institution's backers. If the Wikimedia Foundation claims to be an independent charity, we should be able to fact-check its claims by examining its financials without venturing into the murky territory of quid-pro-quo political editing. When the very structure of a tax-exempt foundation is perverted to obfuscate the real special-interest backers of the "people's encyclopedia," it makes a mockery of the entire system.

Wikipedia hides behind the tax-exempt structure of the Wikimedia Foundation, the nonprofit formed by employees in 2003 to shield Wikipedia from tax requirements. As a lifelong Objectivist, Wales believes taxes are theft. Objectivists hold government interference to be a mortal sin – an institutionalized form of altruism, which they liken to mental illness – and feel no compunction about bending the rules to avoid supporting the governments they want to see wither and die.

## **2. The Wikimedia Foundation is engaged in commercial, for-profit business activities**

Seemingly frustrated at his inability to monetize Wikipedia – even the suggestion of running advertising caused the site’s entire Spanish-language group to leave in protest, and the site’s user base remained strongly against advertising – Wales founded Wikia as a for-profit, ad-covered version of Wikipedia set up to house all the fan-oriented minutiae that Wikipedia users had decided did not belong on the main page. All three Directors on Wikia’s original Board – Wales, Angela Beesley, and Secretary-Treasurer Michael Davis – also sat on the Board of the Wikimedia Foundation, as did many later Wikia employees. Davis had worked with Wales since 1994 and actually helped him set up the non-profit Foundation to manage Wikipedia in 2003 as he was intimately familiar with the tax loopholes involved in charitable nonprofits. The relationship between the Wikimedia Foundation and Wales’ for-profit company Wikia so flagrantly violates the letter and spirit of nonprofit regulations that Greg Kohs brought it to the attention of the IRS in December 2006. [NOTE: Wikia is in the process of changing its name to Fandom].

Shortly after Wikia was founded, Wikipedia began sprouting links to Wikia pages, which heavily inflated Wikia’s advertising revenues with every click due to Wikipedia’s high Google ranking. Wikipedia users attempted to institute measures that would have nullified that revenue boost, only to be overruled by Wales, who was using those links to fill his pockets.

Wikimedia Foundation donors Amazon.com and the Omidyar Network both also contributed large sums to the fledgling for-profit Wikia. Amazon supplied the entirety of Wikia’s second round of venture capital funding and was rewarded with hundreds of thousands of Wikipedia links to its sites, including IMDB, driving up ad revenue for those sites as well. The Wikimedia Foundation hired the Omidyar Network’s Matt Halprin to its Board of Trustees as part of a \$2 million “package of support” grant from Omidyar just three years after Omidyar had invested \$4 million in Wikia. Asked about these conflicts of interest, the Foundation dismissed them as if it was absurd to think that these two companies founded and run by the same people might have something in common.

In 2006, Wikia shared hosting and servers with the Wikimedia Foundation, also “donating” \$6,000 worth of office space to the nonprofit, and Wikimedia was from 2009 to 2010 actually paying rent to Wikia using funds donated by the Stanton Foundation, sneaking tax-deductible dollars through to the supposedly unaffiliated for-profit company. (In 2011, Stanton donated \$3.6 million to Wikimedia, then the largest one-time gift in the foundation’s history.)

The relationship between the Wikimedia Foundation and Wales’ for-profit company Wikia so flagrantly violates the letter and spirit of nonprofit regulations that Wikipedia gadfly Greg Kohs brought it to the attention of the IRS in December 2006. Kohs has thoroughly documented the incestuous relationship between Wikipedia/Wikimedia – ostensibly nonprofit – and Wikia, the for-profit ad-covered version Wales founded in December 2004 with Angela Beesley, a Wikimedia Foundation board member.

Wales was replaced as Wikia’s CEO in June 2006 by Gil Penchina (formerly of eBay) after investors got wind of Wales’ efforts to expense the same \$1,300 dinner bill Wikimedia had cut up his company credit card for to Wikia. Still Chairman of the firm, Wales oversaw the rollout of

user-powered search engine Wikia Search in January 2008, but the project tanked the following year despite glowing media coverage until the end. Penchina disappeared in October 2011, still owed \$30,000 by Wales, according to Wales' divorce papers. Beesley quit in February 2012. Perhaps unsurprisingly, given this history, Wikia is due to change its name to Fandom in 2019.

In an interview with TechCrunch.com, Wikipedia's Chief Revenue Officer, Lisa Gruwell, acknowledged the Wikimedia Foundation's relationship with Google is the best among the tech giants and "partnerships" exist between them. Although the actual details of these "partnerships" are sketchy, during the 2017-2018 fiscal years Google donated over \$1 million. Apple, Facebook, Microsoft, the liberal Tides Foundation, the William and Flora Hewlett Foundation and Omidyar Network Fund are other top donors.

"Charitable organizations" like Wikimedia are also barred from operating for the benefit of "private interests," with no part of a group's "net earnings" accruing "to the benefit of any private shareholder or individual." Yet the results of Minassian's audit, which the Wikimedia Foundation paid for, and used it as the business plan for a for profit company, WikiTribune, pitched as a scrupulously neutral news platform helmed by "friendly" journalists and supported by an army of volunteer editors and fact-checkers. The professional journalists would be funded by reader subscriptions, while the volunteers would operate much in the manner of Wikipedia itself. WikiTribune's mission? To combat "fake news."

The Wikimedia Foundation has a news subsidiary – WikiNews – that boasts few users but operates within the strictures of the nonprofit. For Wales to title his new venture WikiTribune suggests he deliberately sought to capitalize on the brand confusion engendered by the name. Recently, WikiTribune announced it was switching to an all-volunteer model, bringing the company even closer to direct competition with WikiNews in a way that is at least unethical if not illegal (Wales is both a trustee of the Wikimedia Foundation, of which WikiNews is a subsidiary, and CEO of WikiTribune).

Regarding commerce - Wales used the results of the Minassian Group's 2016 "Media Audit" of the Wikimedia Foundation – which recommended Wikimedia focus on forging relationships with "friendly" journalists and focus on "getting back to facts now" in the aftermath of the 2016 election and the "fake news" phenomenon – as the basis for launching another for-profit company, WikiTribune, a project he described in interviews as his contribution to the fight against "fake news" and a return to "fact-based" journalism – complete with the hire of a number of "friendly" journalists. He took the media audit Wikimedia paid for out of tax-free donations and applied it to his own for-profit company.

It is also worth asking what will happen to subscribers' donations now that WikiTribune is switching to a volunteer-only model. Now that readers are not paying writers' salaries, they cannot expect to have any say in what topics are covered, even though this was an initial selling point in WikiTribune's subscription-based business model.

Both Wikimedia and Wikia have received substantial donations from Pierre Omidyar, who also funds FactCheck.org. FactCheck's Wikipedia page does not include his backing, unsurprisingly, as like most billionaires funding allegedly neutral "watchdog" groups he prefers to stay in the



shadows. In 2005, the Omidyar Network contributed \$4 million to Wikia as the for-profit company was launching; three years later, the Wikimedia Foundation hired the Omidyar Network's Matt Halprin to its Board of Trustees as part of a \$2 million "package of support" grant from Omidyar. Gil Penchina (who worked with Omidyar at eBay) came on board Wikia as CEO in June 2006 after Wales' behavior with the company credit card made investors skittish. Wales also sent in Wikimedia employees to puff up an article about The People's Operator, a mobile phone company he was involved with – a massive conflict of interest, as he was invested in TPO for several million dollars, had been brought on as CEO to expand the company and revamp its "brand," and eventually oversaw the demise of the company (he left last year, finally, right before it declared bankruptcy).

### **3. The Wikimedia Foundation is engaged in deceptive or improper fundraising practices**

Wikipedia regularly features a banner across the top of its screen telling readers it depends on small donations like theirs to sustain the site. In reality, Wikipedia is funded to the tune of tens of millions of dollars above and beyond what it needs to run the site and pay salaries by large philanthropic foundations and corporations.

Our research discloses that the non-profit Wikimedia Foundation and major for profit pharmaceutical companies work together in a symbiotic relationship. A lot is riding on these companies' positive image on Wikipedia. A 2015 study of the most frequently visited disease-specific Wikipedia pages found a clear relationship between page visits and prescriptions for related medications – meaning a significant number of visitors to a particular disease page were researching their own diagnosis or that of a family member. Since most internet users begin their research journeys on any topic with a Google search, which typically leads to Wikipedia, this is no surprise – indeed, this is one of the reasons controlling editors and administrators, who do not allow any health or medical information that does not favor the view of these large pharmaceutical companies, fight so fiercely to control Wikipedia's medical articles. These pages, properly curated, have the potential to act as top-notch pharmaceutical advertisements, so long as they can be kept clean of what the pharmaceutical industry considers undesirable information.

The pharmaceutical industry online brochure [http://magazine.imshealth.it/wp-content/uploads/2015/09/IMSH\\_Nexus\\_Social\\_Correcting\\_Pharmaceutical\\_Product\\_Information\\_WP.pdf](http://magazine.imshealth.it/wp-content/uploads/2015/09/IMSH_Nexus_Social_Correcting_Pharmaceutical_Product_Information_WP.pdf) instructs pharmaceutical companies on monitoring and editing Wikipedia pages that pertain to their products. The same pharmaceutical companies - Pfizer, Merck, Bristol-Myers Squibb - then donate to the Wikimedia Foundation, and the circle is complete. <https://wikimediafoundation.org/support/benefactors/>.

The Wikimedia Foundation solicits donations from Wikipedia users every year, even though its expenses (\$2 million to run hosting and servers) are vanishingly small compared to its profits. Wikimedia has increased its spending over 1000% since 2008 and sits on \$97.6 million in assets as of 2016. The money has primarily gone toward expanding the Wikimedia bureaucracy, which grew from three permanent employees in 2006 to 174 by 2013. Fifteen executives took home six-figure salaries in 2015, and Executive Director Lila Tretikov scored a six-figure golden parachute after she was forced to resign for attempting to conceal the development of the Wikipedia

“Knowledge Engine,” a major search engine project intended to drive traffic to Wikipedia by wresting market share from Google. VP of Product Erik Moeller was rewarded with \$208,306 the same year for causing the Wikipedia equivalent of a strike. When the bungled 2013 launch of the new VisualEditor interface led editors to rebel and disable the feature, Moeller “superprotected” his department’s next feature, called Media Viewer, so that editors could not disable it. Many ceased contributing in protest; 1,000 others signed a letter of protest to Wikimedia, which was ignored.

“Charitable organizations” like Wikimedia are barred from operating for the benefit of “private interests,” with no part of a group’s “net earnings” accruing “to the benefit of any private shareholder or individual.” Wales, like some of his editors, takes Wikipedia’s rules as mere suggestions. From minor tweaks to entries belonging to his famous friends to more extensive reputational rehab for a girlfriend to wholesale rewriting of his own history, he has earned the “god king” nickname bestowed upon him by his adoring public. We believe that this is at the expense of its obligations as a 501 (c)(3) tax exempt organization.

Former Novell computer scientist Jeff Merkey claimed Wales personally offered to “use his influence” to ensure Merkey’s Wikipedia article “adhere[d] to Wikipedia’s stated policies with regard to internet libel” in exchange for a “substantial donation” to the Wikimedia Foundation in 2006. Merkey’s article included the gritty details of multiple lawsuits in which he was involved, including one from his former employer. After Merkey donated \$5,000, his page’s edit history showed the entry was blanked and restarted by Wales, who warned other editors to “be extra careful here to be courteous and assume good faith.” The entry also gained “protected” status, meaning only administrators could make edits. Wales denied the allegations, stating he would “never offer, nor accept any offer, whereby a donation would buy someone special editorial treatment in the encyclopedia.” Merkey claimed he was banned by Wikipedia’s Arbitration Committee after he ceased contributions to the Wikimedia Foundation; he returned briefly under other user names, but was banned every time, while his page was eventually deleted. If Wales is offering naked pay-to-play editing, the list of benefactors to the Wikimedia Foundation takes on more significance – are companies like Boeing, Goldman Sachs, Bank of America, Exxon Mobil, GE, Pfizer, Bristol-Myers Squibb, and GlaxoSmithKline giving money out of charitable impulses, or because they get something in return? What about George Soros, David Koch, Mark Zuckerberg, and Warren Buffett, all of whose names were on a leaked list of individual donors in 2011? What do Jimmy Wales and Wikipedia have to offer these men who have everything?

#### **4. In defiance of its stated mission as a neutral platform, Wikipedia universally condemns all forms of complementary and alternative medicine.**

As an open-source site with tens of thousands of contributors, Wikipedia should not have a ‘point of view,’ and indeed it officially does not. Articles are supposed to be written from a Neutral Point of View (NPOV) and there are further policies in place to protect living people from slander. Once strongly enforced, these are now ignored, as malicious actors have developed an alternate channel of rules to circumvent them.

Entire sections of Wikipedia – alternative medicine, nutrition, progressive political movements and activism – have become reputational prisons, where indelible scarlet letters are branded on the persons associated with them. All forms of alternative, complementary and holistic medicine, including such widely accepted modalities as acupuncture and chiropractic, are shackled with the “pseudoscience” tag, allowing administrators to punish anyone making unsanctioned changes to these pages with a block or a ban; politically-sensitive pages are also booby-trapped with administrative sanctions, chilling any attempts to correct false information. Classifying a person or topic as “FRINGE” invokes a set of policies largely exempting editors from the rules surrounding the “Neutral Point of View” rule, and ideologically-motivated editors have wasted no time in corralling their victims into this internet ghetto. We believe the primary reason for this is that Wales has publicly stated that practitioners of respected medical and health practices, such as chiropractic, acupuncture and homeopathy, are “lunatic charlatans.”

As long as Wikipedia’s editors follow the all but official position condemning all forms of alternative, complementary and holistic health practices, they are free to anonymously post such information. Our investigations have revealed that few, if any, of these editors are knowledgeable or qualified to write on such topics. Sources of information condemning medical and health modalities that have improved the health and quality of life for many millions of people include a portrait photographer, a disgraced, unlicensed psychiatrist who admits to having no knowledge of these practices, and others with known personal biases. And these are just the ones who are known. Most hide in anonymity. A true encyclopedia will never engage in this activity. The contributors to a legitimate encyclopedia are not anonymous. Their identities and academic/professional credentials are included for all to read.

In summary, there is adequate evidence to show that the Wikimedia Foundation, has repeatedly and flagrantly abused and violated its obligations as a charitable foundation entitled to all the benefits of Internal Revenue Code 501(c)(3). The Wikimedia Foundation is engaged in improper “play for pay” fundraising practices, engages in commercial activity and censors all information that does not favor its sponsors and favored politicians or political candidates, all in violation of its published rules and of its tax-exempt status.

We urge the office of the Inspector General of the IRS, the US Attorney’s office or any other appropriate law enforcement authority to conduct a much-needed investigation.

We stand ready to offer assistance and to provide source materials for our findings.

Very truly yours,



Neal S. Greenfield, Esq.