Form **13909**
(November 2023)

Department of the Treasury - Internal Revenue Service

Tax-Exempt Organization Complaint (Referral)

OMB Number
1545-2314

Referred Organization Information

1. Name of referred organization
Sista Afya Community Care

2. Street address
5022 S State Street

3. City	4. State	5. ZIP code	6. Date of referral
Chicago	IL	60609	11-25-2026

7. Organization's Employer Identification Number (EIN)
85-2035370

Details of Alleged Violation

8. Name(s) of person(s) involved
Camesha L. Jones-Brandon; Tandra M. Rutledge

9. Organizational title(s)
Founder & Executive Director; President (Board of Directors)

10. Date(s)	11. Dollar amount(s) *(if known)*
2022 - Present	

12. Description of alleged activities *(briefly describe the facts of the alleged violation – Who/What/Where/When/How you learned about and obtained the information in this report. Attach another sheet if needed)*

See attached letter.

Submitter Information

13. Name
Do No Harm

14. Occupation or business
501(c)(3) nonprofit dedicated to challenging protecting healthcare from radical, divisive, and discriminatory ideologies and practices.

15. Street address
2825 E. Cottonwood Parkway, Suite 500

16. City	17. State	18. ZIP code	19. Telephone number
Salt Lake City	UT	84121	312-980-1197

☐ 20. I am concerned that I might face retaliation or retribution if my identity is disclosed

Submission and Documentation

The completed form, along with any supporting documentation, may be mailed to IRS TEGE Classification, Mail Code 4910DAL, 1100 Commerce Street Dallas, TX 75242-1027 or emailed to eoclass@irs.gov. **Disclaimer Notice:** Your email submission of Form 13909 and attachments are not encrypted for security.

Instructions for Form 13909, Tax-Exempt Organization Complaint (Referral)

General Information

The information provided on this form will help the Internal Revenue Service (IRS) determine if there has been a violation of federal tax law. The Tax Exempt and Government Entities (TEGE) division is responsible for exempt organizations, employee plans, Indian tribal governments, tax exempt bonds, and federal, state and local governments. Submission of this form is voluntary.

Upon receipt of this form, the IRS will send you a letter acknowledging receipt of the information you submitted. If at a later date you wish to submit additional information regarding the organization, please attach a copy of the form initially submitted, and send it to the address shown above.

Specific Instructions

1 - 5. Organization name and address: Provide the current name and address of the organization. If the organization has used prior or multiple name(s) or address(es), also provide that information.

6. Date of referral: Enter the date you submit the completed form

7. Employer identification number: Provide the organization's EIN.

The EIN is a nine-digit number, issued by the IRS, that the organization uses for tax purposes (like a Social Security Number (SSN) for an individual). If the EIN is unavailable, include a state nonprofit corporation registration number, if available.

8 - 12. Details of alleged violation: Provide specific details of the alleged violation including names, actions, places, amounts, dates, and the nature of any evidence or documentation (who, what, where, when, how). Include the names of other organizations, entities or persons that may be involved with the organization, providing EINs or SSNs, if available.

13 - 20. Submitter information: Provide your name, address, and business or occupation. Include your daytime telephone number, in case we wish to contact you. The acknowledgement letter will be sent to the address you provide.

If you are concerned that you may face retribution if your identity is disclosed, check the box. You may enter "Anonymous" for Submitter's name if you do not want to be identified.

Submission and Documentation: Mail the completed form, including any supporting documentation that you would like for us to review, to the address provided on the form. You may also email the completed form and any supporting documentation to the email address provided on the form. Include a cover letter describing the documentation or evidence you are providing. If you have already received an acknowledgment letter, include a copy of that letter. If possible, please try to submit all documentation at the same time.

If your referral relates to a church please be aware that Congress has imposed special limitations, found in IRC section 7611, on how and when the IRS may conduct civil tax inquiries and examinations of churches. You can find out more about these special limitations in Publication 1828, *Tax Guide for Churches and Religious Organizations*, in the section on Special Rules Limiting IRS Authority to Audit a Church.

Claim for reward: To claim a reward for providing this information to the IRS, file Form 211, *Application for Award for Original Information*.

Note: Federal law prohibits the IRS from providing you with status updates or information about specific actions taken in response to the information you submit.

Paperwork Reduction Act Notice

We ask for the information on this form to carry out the Internal Revenue laws of the United States. Use of this form is completely voluntary.

Form 13909 is used to submit a complaint about tax-exempt organizations. The IRS uses the information that is provided to determine if there has been a violation of federal tax law. From IRS.gov, you can fill out the mobile friendly version of the form and submit it, or download the fillable PDF version to complete, print, and mail, or email it for submission to IRS.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form, or its instructions must be retained if their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

Recordkeeping . . . . . 6 min.
Learning . . . . . 1 min.
Preparing, copying, and sending the form to the IRS . . . . . 39 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224.

Do No Harm

2825 E. Cottonwood Parkway, Suite 500
Salt Lake City, UT 84121

November 25, 2026

Mr. Robert Malone
Exempt Organizations and Government Entities
Internal Revenue Service
TEGE Referrals Group – MC 4910 DAL
1100 Commerce Street
Dallas, TX 75242

VIA EMAIL

Re: Request for Investigation into the Activities of Sista Afya Community Care (EIN: 85-2035370).

Dear Mr. Malone:

Do No Harm is a nationwide membership organization dedicated to protecting healthcare from radical, divisive, and discriminatory ideologies and policies. We write to respectfully request that the Internal Revenue Service open an investigation into Sista Afya Community Care, EIN 85-2035370.*

An investigation is warranted because Sista Afya Community Care is engaged in racial discrimination that violates established public policy and thus renders it ineligible for tax-exempt status. *See Bob Jones University v. United States*, 461 U.S. 574, 590-96 (1983). Focused on Black women, Sista Afya's programs openly discriminate on the basis of race. *See Sista Afya Community Care (Homepage)*, perma.cc/222S-DVJQ (archived Sept. 30, 2026) ("SACC focuses [its] programs on serving Black women and girls"). That discrimination is sufficient grounds for the IRS to revoke Sista Afya's tax-exempt status under 26 U.S.C. §501(c)(3). *See Bob Jones*, 461 U.S. at 595-96 ("Racially discriminatory" institutions "cannot be viewed as conferring a public benefit within the 'charitable' concept" of the common law "or within the Congressional intent underlying §170 and §501(c)(3).").

I. Factual Background

Sista Afya Community Care is a nonprofit that "was founded as a response to the mental health inequity impacting the lives of Black women in Chicago." *See About - About SACC*, perma.cc/7BA8-

* In addition to submitting IRS Form 13909, *Tax-Exempt Organization Complaint (Referral)*, Do No Harm is providing the basis for the complaint "in letter format," for convenience. Internal Revenue Service, *IRS Complaint Process – Tax-Exempt Organizations*, perma.cc/7ZLT-4MJ8.

XB6H (archived Nov. 1, 2026). It claims tax-exempt status under Section 501(c)(3) of the Internal Revenue Code. *See, e.g.*, Sista Afya Community Care, Form 990 (2024), perma.cc/4P5Y-SNJX (archived Sept. 30, 2026).

Sista Afya says that it offers services to "Black women" to "connect and heal." *See Sista Afya Community Care (Homepage)*. The organization offers various initiatives, among them: Thrive in Therapy, Community Care, Authentic Alignment, Heal TogetHER, and Developing Mental Wellness Warriors. *Id.* Briefly, the organization describes these as follows:

- The "Thrive in Therapy" program "provides accessible, affordable, and personalized mental health support" to adults and teens. *See Services -Thrive in Therapy*, perma.cc/4PJT-PS5B (archived Sept. 30, 2026). The program offers free or reduced therapy costs based on a client's income. *See Therapy – Adult Client Registration Form*, perma.cc/D4HF-SU6N (archived Sept. 30, 2026).

- The "Community Care" program "offers workshops, groups, and wellness classes where Black women can connect, learn, and support one another with their mental wellness." *See Services - Community Care*, perma.cc/WKV5-U9F8 (archived Sept. 30, 2026).

- The "Authentic Alignment" program "empowers Black women to embrace their authenticity, ambition, and alignment in wellness and work." *Services - Authentic Alignment*, perma.cc/SNV8-PQZ7 (archived Nov. 10, 2026). The next "3-month cohort for early-career professionals begin[s] Spring 2027." *Id.*

- The "Heal TogethHER" initiative is a "mental health peer support model of care" "for Black women to be seen, heard, and build authentic connections that empower mental well-being." *Services - Heal TogethHER*, perma.cc/E69Y-CE8D (archived Nov. 10, 2026). The program "provide[s] 5 free brief 30-minute virtual sessions," offering "emotional support" and "problem-solving strategies." *Id.*

- The "Developing Mental Wellness Warriors" program "is a low-cost professional development course that trains organizations in Mental Health First Aid." *See Developing Mental Wellness Warriors*, perma.cc/J82U-78D7 (archived Sept. 30, 2026).

Each of these programs, however, is limited by race. Sista Afya admits that it uses these programs to "prioritize … serving Black women and girls." *See About -About SACC*. Moreover, the organization similarly appears to prioritize race in its hiring policies as evidenced by its administrative and clinical care team profiles. *See About - Team*, perma.cc/698A-Q4J9 (archived Nov. 10, 2026); *About – Clinical Care Team*, perma.cc/NZC9-R3FD (archived Nov. 10, 2026).

Such racist exclusions violate our civil rights laws and "the Congressional intent underlying … §501(c)(3)." *Bob Jones*, 461 U.S. at 595-96. Do No Harm urges the IRS to investigate Sista Afya and whether the organization should continue enjoying the significant tax advantages that taxpayers ultimately fund.

II. Legal Analysis

Under Supreme Court precedent, the presence of a single unlawful policy or purpose under §501(c)(3) renders the entire organization ineligible for tax-exempt status. The law emphasizes tax-exempt organizations must be "operated *exclusively* for religious, charitable, scientific, testing for public safety, literary, or educational purposes." §501(c)(3) (emphasis added). Thus, "[t]he presence of a single substantial purpose that is not described in section 501(c)(3) precludes exemption from tax under section

501(a) regardless of the number or the importance" of the organization's other purposes. *Better Bus. Bureau v. United States*, 326 U.S. 279, 283 (1945); *see also* Treasury Regulation §1.501(c)(3)-1(d)(1)(ii).

Moreover, the IRS in 1970 publicly confirmed that an organization seeking exemption under §501(c)(3) must satisfy the common-law definition of "charitable." *See* Statement of Randolph W. Thrower, Commissioner of Internal Revenue, before the Senate Select Committee on Equal Educational Opportunity, 91st Cong., 2d Sess., August 12, 1970; *see also* Revised Rule 71-447, 1971-2 C.B. 230 ("All charitable trusts are subject to the requirement that the purpose of the trust may not be illegal or contrary to public policy."). That "common-law concept of 'charity'" underpins the reason why tax exemptions exist in the first place. So while section 501(c)(3) lists other tax-exempt purposes alongside "charitable purposes," the common-law doctrine of charitable trusts applies equally to all of them. *Id.* (cleaned up).

Bob Jones University v. United States. In *Bob Jones*, the Supreme Court addressed whether the IRS properly denied tax-exempt status "under §501(c)(3) of the Internal Revenue Code" to a private school that refused to admit students engaged in interracial marriages. 461 U.S. at 577. Examining the text and history of section 501(c)(3), its implementing regulations, and related IRS guidance, the Court concluded the IRS acted lawfully in denying tax-exempt status because the school pursued purposes that conflicted with the fundamental objectives of the tax laws. *Id.* at 585-96. In doing so, the Court reaffirmed the IRS's longstanding view that Congress used the term "charitable" in section 501(c)(3) with its established common-law meaning. *Id.*

The Court extensively discussed the history of the Nation's tax-exempt system for charitable organizations and its purposes. "When the Government grants exemptions or allows deductions, all taxpayers are affected; the very fact of the exemption or deduction for the donor means that other taxpayers can be said to be indirect and vicarious 'donors.'" *Id.* at 591-92. "Charitable exemptions are justified on the basis that the exempt entity confers a public benefit—a benefit which the society or the community may not itself choose or be able to provide, or which supplements and advances the work of public institutions already supported by tax revenues." *Id.* at 592. "History buttresses logic to make clear that, to warrant exemption under §501(c)(3), an institution must fall within a category specified in that section and must demonstrably serve and be in harmony with the public interest." *Id.* Thus, an organization that acts contrary to public policy cannot qualify for tax-exempt status. *Id.* Applying that governing principle, the Court turned to whether public policy prohibited racial discrimination. In holding that it did, the Court drew from federal civil-rights statutes and executive measures designed to eliminate race-based discrimination. *See id.* at 592-95.

Some commentators have suggested that *Bob Jones* confined its holding to racial discrimination in higher education. But the Court's opinion in *Bob Jones* itself refutes that claim. Because the petitioner in *Bob Jones* operated a school the Court necessarily addressed "racial discrimination in education." Yet the Court immediately explained that discrimination in education violates public policy because *all* racial discrimination violates public policy. To illustrate that principle, the Court cited Titles IV and VI of the Civil Rights Act of 1964 as evidence that Congress "clearly expressed its agreement that racial discrimination in education violates a fundamental public policy." *Id.* at 594. It then broadened the frame, pointing to "[o]ther sections of [the Civil Rights] Act, and numerous enactments since then," which "testif[ied] to the public policy against racial discrimination." *Id.* The Court did not cabin that statement to the educational context, and it cited the Voting Rights Act of 1965 and the Fair Housing Act to support its sweeping statement.

The executive-branch measures the Court cited also spanned a range of contexts, including "prohibiting racial discrimination in federal employment decisions and in classifications for the Selective Service." *Id.* (cleaned up). The Court pointed to executive orders that created the President's Council on Equal Opportunity, required nondiscrimination in federally assisted programs, and directed "clear and

consistent government-wide implementation by federal agencies of the nondiscrimination provisions" of federal law. *Id.* at 595; *see also* U.S. Dep't of Justice, *Executive Order 12250 Clearance Requirements and Coordination for Nondiscrimination Regulations and Policy Guidance Documents and Related Executive Orders* (Oct. 12, 2021), perma.cc/WGR7-8YSN (discussing continued implementation of Exec. Order No. 12250 authorized in 1980). The Court emphasized that these measures represented "but a few of numerous Executive Orders over the past three decades demonstrating the commitment of the Executive Branch to the fundamental policy of eliminating racial discrimination." *Bob Jones*, 461 U.S. at 595.

It's important to stress that the Supreme Court did not announce a new rule in *Bob Jones*. Rather, the Court ratified longstanding IRS practice. The Court pointed out that the IRS had "referred consistently to principles of charitable trust law" for "more than 60 years" when interpreting §501(c)(3) and "comparable provisions." *Id.* at 597. Most relevant here, the *Bob Jones* Court stressed that "[s]ome years before the issuance of the [IRS] rulings challenged in these cases, the IRS also ruled that contributions to community recreational facilities would not be deductible and that the facilities themselves would not be entitled to tax-exempt status, unless those facilities were open to all on a racially nondiscriminatory basis." *Id.* (citing Rev. Rul. 67-325, 1967-2 Cum. Bull. 113.). In short, any claim that the rule in *Bob Jones* is limited in scope is inconsistent not only with the reasoning of the Court's opinion but also with the historical context in which the case was decided.

Federal Courts' and the IRS's Application of Bob Jones. Decades of practice confirm that the public-policy requirement the Court affirmed in *Bob Jones* governs broadly and covers Sista Afya Community Care's discriminatory programs. *See, e.g.*, *United States v. Mubayyid*, 476 F. Supp. 2d 46, 50 (D. Mass. 2007) (explaining that the IRS denied tax-exempt status because the organization's activities promoting jihad and holy war "were against public policy").

In 1987—just four years after *Bob Jones*—the Service denied tax-exempt status to a white supremacist organization known as the Nationalist Movement, concluding that its "membership policies [were] invidiously discriminatory and thus contrary to public policy." *Nationalist Movement v. Comm'r*, 102 T.C. 558, 571 (1994). Similarly, an organization that encourages others to contravene public policy can also fail the public-policy requirement. The IRS denied tax-exempt status on this basis where it determined that the "petitioner did not satisfy [section 501(c)(3)'s] public policy requirement because" the petitioner encouraged other taxpayers to refuse to pay taxes. *Church of Scientology of California v. Comm'r of Internal Revenue*, 83 T.C. 381, 503 n.4 (1984).

Moreover, the IRS's own guidance confirms that racially discriminatory conduct is in direct opposition to the charitable purposes §501(c)(3) exists to promote. The IRS Technical Guide for tax-exempt organizations states that "[t]he pursuit of *eliminating* [racial] prejudice and discrimination is a charitable exempt activity under section 501(c)(3)." Internal Revenue Service, *Exempt Organizations Technical Guide 3-3: Exempt Purposes – Charitable*, 41 (emphasis added). If one of the goals of the Internal Revenue Code's tax-exempt provisions is to facilitate the end of racial prejudice, then overtly discriminatory policies are surely incompatible with those goals and cannot be a "public benefit" that tax exemptions were created to promote. *Bob Jones*, 461 U.S. at 592.

Students for Fair Admissions, Inc. v. President & Fellows of Harvard College ("SFFA"). In "situations involving the [Internal Revenue] Service's determinations about particular public policies, the Service has relied almost exclusively on the Supreme Court's position regarding certain constitutional issues that relate directly to the public policy at issue." D. Brennan, *Charities and the Constitution: Evaluating the Role of Constitutional Principles in Determining the Scope of the Tax Law's Public Policy Limitation for Charities*, 5 Fla. Tax. Rev. 779, 796 (2002). For example, in pre-*Rice v. Cayetano* IRS guidance:

> In a Technical Advice Memoranda ("TAM") regarding the Kamehameha Schools, whose admissions policy generally required that the applicant be of Hawaiian ancestry, the IRS national

> office opined that the policy did not run afoul of public policy. However, in a concluding message, the TAM noted that the Supreme Court had granted certiorari in *Rice v. Cayetano*, a case involving the right to vote for nine trustees of the Office of Hawaiian Affairs, which was at the time limited to voters of Hawaiian descent.

Id. at 803 (cleaned up).

The IRS advised the schools that, if the Court expanded or clarified its affirmative action jurisprudence in a future case, then the agency would revisit its analysis of the schools' tax-exempt status under the Court's refined approach. Indeed, the Court *did* conclude that racially discriminatory voter qualification in *Rice* was unconstitutional. *Rice v. Cayetano*, 528 U.S. 495, 524 (2000). And, *Rice* does not stand alone. A long line of cases has set forth the same equal-protection principles articulating the law of the land.

Unquestionably, programs like Sista Afya's already violated federal law and public policy well before the Supreme Court decided *SFFA v. Harvard*. 600 U.S. 181 (2023). *See, e.g.*, *Wygant v. Jackson Bd. of Ed.*, 476 U.S. 267, 283-84 (1986) (plurality op.); *City of Richmond v. J.A. Croson Co.*, 488 U.S. 469, 508 (1989); *Adarand Constructors, Inc. v. Peña*, 515 U.S. 200, 235-36 (1995); *NFCAGC v. Jacksonville*, 508 U.S. 656, 666 (1993); *Parents Involved in Community Schools v. Seattle School District No. 1*, 551 U.S. 701, 748 (2007).

But the Court has now removed any conceivable doubt. "Racial discrimination is invidious in all contexts." *SFFA*, 600 U.S. at 214 (cleaned up). The Court's rule is categorical: "race may never be used as a 'negative,'" and in zero-sum settings such as admissions policies or other competitive opportunities any "benefit provided to some applicants" on the basis of race "but not to others necessarily advantages the former group at the expense of the latter." *Id.* at 218-19. Put simply, the Court's sweeping decision in *Harvard* makes crystal clear that racial discrimination in *all* its forms is contrary to established public policy, to say nothing of federal law and the Constitution. After all, "[e]liminating racial discrimination means eliminating all of it." *Id.* at 206. In light of that unequivocal holding, the IRS cannot plausibly treat race-based programs as consistent with public policy. Even if prior IRS leadership may have taken a narrower view of the public-policy doctrine, the Service must now conform its enforcement position to the Court's clear command.

President Trump's recent executive orders also leave the Service with no discretion. Consistent with the Court's decree and well-established civil-rights laws, the President has rescinded prior executive orders that agencies had invoked to justify race-based classifications in the name of "equity." *See* Exec. Order No. 14148, 90 Fed. Reg. 8237 (Jan. 20, 2025). He has also directed all federal agencies to terminate "all discriminatory programs, including illegal DEI and 'diversity, equity, inclusion, and accessibility' (DEIA)" policies, as well as policies "allowing or encouraging" third parties "to engage in workforce balancing based on race." Exec. Order No. 14151, 90 Fed. Reg. 8337 (Jan. 20, 2025). Most significantly, he has "order[ed] all agencies to enforce our longstanding civil-rights laws and to combat illegal private-sector DEI preferences, mandates, policies, programs, and activities." Exec. Order No. 14173, 90 Fed. Reg. 8633 (Jan. 21, 2025). Executive Order 14173 leaves no ambiguity: "race- and sex-based preferences" are "dangerous, demeaning, and immoral" and "violate the civil-rights laws of this Nation." *Id.* Taken together, these directives reflect the Executive Branch's duty to enforce the Nation's longstanding civil-rights laws, including the laws that embody the fundamental public policy against racial discrimination. *See* Exec. Order No. 14173, 90 Fed. Reg. 8633; *see also* Memorandum Opinion for the Acting General Counsel, Department of Education, *Constitutionality of Race-Based Department of Education Programs* (Off. of Legal Counsel Dec. 2, 2025).

Application of the Public-Policy Principle to Sista Afya Community Care. Here, there is no question that Sista Afya's programs are racially discriminatory. The organization specifies which races and ethnicities its programming prioritizes. And Sista Afya cannot defend this discrimination as merely a

"benefit" conferred on certain races with no penalty on those excluded. Sista Afya's use of race necessarily treats the race of some individuals as a "negative." *SFFA*, 600 U.S. at 218. That is textbook racial discrimination, and it is unlawful and contrary to public policy for the reasons explained above. Those reasons are fatal since the presence of even a single unlawful purpose defeats an organization's claim to tax-exempt status. *Supra* at 2. Because Sista Afya's programs are "contrary to settled public policy" against racial discrimination, the organization does not "qualify for a tax exemption pursuant to §501(c)(3)." *See Bob Jones*, 461 U.S. at 585.

In sum, an investigation is warranted. If Sista Afya Community Care wishes to avoid such an investigation and maintain its tax-exempt status, it can reconsider its commitment to invidious discrimination and open each of its programs to all races. Indeed, Bob Jones University eliminated its racially discriminatory policies to regain its tax-exempt status. Surely Sista Afya can do the same—at least if it wants to maintain this valuable subsidy, courtesy of the federal government and the American taxpayer. *See Bob Jones*, 461 U.S. at 591-92; Paul Fain, *Bob Jones U to Become Nonprofit Again*, Inside Higher Ed, (Feb. 16, 2017), perma.cc/UBY2-RU7F.

* * *

For these reasons, Do No Harm respectfully asks the IRS to open an investigation into the activities and tax-exempt status of Sista Afya Community Care.

Sincerely,

Do No Harm