

To Whom It May Concern:

I am writing to ask the Internal Revenue Service to review the tax-exempt status of No Better Friend Corp. (Employer ID #83-4415053) for inappropriately engaging in political activity to promote the candidacy of the group's President and CEO, Kevin Nicholson.

As you know, 501(c)(4) organizations are allowed only limited political activity and that activity cannot be the organization's primary activity. However, No Better Friend Corp. is being used exclusively as a vehicle for No Better Friend Corp. [President and CEO](#) Kevin Nicholson to run for statewide office in Wisconsin.

In an interview touting the 501(c)(4)'s recent \$1.5 million ad buy, Nicholson left no doubt that he is using these ads to raise his profile for a statewide political campaign ([TMJ4, 9/20/21](#)):

*Reporter: "Is it fair to say that Kevin Nicholson's name will be on the ballot in 2022?"*

*Nicholson: "Yes, it is."*

With Nicholson's expressed desire to run for office, it raises new concerns about how he is using the tax-exempt status of No Better Friend Corp. to raise money and operate a statewide campaign.

- Nicholson's No Better Friend Corp. [launched](#) a \$1.5 million ad campaign throughout Wisconsin that featured Nicholson speaking directly to camera and highlighted his views on law enforcement, education, choice, national defense, health care, the economy, energy and elections. The 60-second advertisement first aired during a nationally televised Monday night football game featuring the Green Bay Packers.
- Nicholson has regularly used his position with No Better Friend Corp. to [travel across the state](#), often speaking at partisan [events](#) and [targeting](#) Gov. Tony Evers, who he will face if successful in his primary election.
- Nicholson has [openly stated](#) that No Better Friend Corp. participates in electoral strategy sessions with Republican activist groups:



- Nicholson included [high-profile GOP donors](#), [two of his former Senate campaign co-chairs](#), and a [political fundraising consultant](#) who worked with GOP candidates for state and federal office in Wisconsin to the [advisory board](#) of No Better Friend Corp.
- Nicholson’s website featured a “[donate](#)” page and stated that donations “may be used for political purposes such as supporting or opposing candidates.”
- Nicholson has used No Better Friend Corp. to promote Facebook advertisements across Wisconsin that expressly [targeted](#) Gov. Evers.

With Kevin Nicholson’s political intentions clear, the No Better Friend Corp. has been exposed as nothing more than an organization designed to promote his candidacy and build a campaign without the scrutiny or responsibilities of a candidate. I believe this is a clear violation of the organization’s tax status and look forward to your investigation into this matter.

Sincerely,

Devin Remiker

Interim Executive Director  
Democratic Party of Wisconsin