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

Dear Sirs:

I refer to my letter of March 26, 2019 which is attached to this submission. I am writing to supplement that letter by further reporting 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 supplemental and newly completed Form 13909 – Tax-Exempt Organization Complaint (Referral) and should be considered as supporting documentation. Please associate this submission with the previous one referenced above.

In my March 26 letter, I detailed how 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 and the mission it declared in order to obtain tax-exempt status in the first place.
- 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.

While points regarding the political activity and financial irregularities were set forth in detail in the March 26th letter, Wikipedia's deeply entrenched biased editing will be further explained now. By engaging in biased and prejudicial editing practices Wikipedia is no longer acting in accord with its stated exempt purpose and likely has not been for many years.

In support of its claim to entitlement to its tax-exempt status under Section 501(c)(3) Wikipedia states in its official documents "*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 in collaboration with a network of chapters and affiliated entities.*" While this may apply in some cases where the outcome is of no interest, for large areas of knowledge that matter vitally, such as politics, health, medicine and biographies of influential living persons, Wikipedia is controlled by editorial and administrative blocks that have turned the platform into a propaganda tool to be manipulated by those who will only accept information that supports a neoliberal and pro-pharmaceutical point of view and dismisses any contrary information, no matter how well supported, as unworthy of publishing. Those that advocate on behalf of positions not favored by these cabals are maliciously condemned, slandered and lied about.

The fact these abuses have been going on for years and include its co-founder, high level administrators and favored editors prove that these are not small-scale violations that will self-correct, but systemic problems that undermine Wikipedia's very function as an impartial educational service. In this letter I will focus on the areas of complementary, alternative and integrative health, areas that involve my client Dr. Gary Null and Deepak Chopra, M.D, a well-known and universally respected integrative health physician but these abuses are found throughout the integrative health world, often with the same editors.

Wikipedia's Original Purpose

The core purpose of Wikipedia is to act as an educational service via their founding principles, or Five Pillars:

1. **Wikipedia is an encyclopedia:** it is meant to be academic and reliable. It is specifically not intended to be used as a soapbox to promote or denigrate individuals or ideas.
2. **Wikipedia is written from a neutral point of view:** everything on Wikipedia is supposed to be impartial, independently verifiable, and avoid controversy.
3. **Wikipedia is free content that anyone can use, edit, and distribute:** Wikipedia's articles are all free to edit by anyone, as long as they abide by the licensing agreements and Wikipedia's policies.
4. **Wikipedia's editors should treat each other with respect and civility:** acting in good faith and assuming good faith are core to Wikipedia, personal grudges and hostility are not welcome.
5. **Wikipedia has no firm rules:** there are policies and guidelines, but they, like all other articles, can evolve over time.

One of the most essential policies and guidelines and Wikipedia relates to any content relating to the **biography of a living person (BLP)**. The policy states that editors must take extreme care with this information, but it is highly sensitive, and they must strictly adhere to all applicable laws in the United States and Wikipedia's policies on *neutral point of view (NPOV)*, *verifiability*, and *no original research (personal opinion)*. The policy declares that Wikipedia is an encyclopedia, not a tabloid, and must avoid biased or contentious claims about the subject. Some of the guidelines for BLP are as follows:

- a. **Tone:** BLPs should be written responsibly, cautiously, and in a dispassionate tone, avoiding both understatement and overstatement. Articles should document in a non-partisan manner what reliable secondary sources have published about the subjects, and in some circumstances what the subjects have published about themselves... Do not use controversial or effusive descriptions unless commonly used by reliable sources.
- b. **Balance:** Criticism and praise should be included if they can be sourced to reliable secondary sources, so long as the material is presented responsibly, conservatively, and in a disinterested tone. Do not give disproportionate space to particular viewpoints; the views of small minorities should not be included at all. Care must be taken with article structure to ensure the overall presentation and section headings are broadly neutral. Beware of claims that rely on guilt by association, and biased, malicious or overly promotional content.
- c. **Attack Pages:** Pages that are unsourced and negative in tone, especially when they appear to have been created primarily to disparage the subject, should be deleted at once if there is no policy-compliant version to revert to.
- d. **Avoid Self Published Sources:** Never use self-published sources—including but not limited to books, zines, websites, blogs, and tweets—as sources of material about a living person, unless written or published by the subject of the article. "Self-published blogs" in this context refers to personal and group blogs.

Persistent and Intentional Violations

A few examples from Gary Null's and Deepak Chopra's biographies of predominant Wikipedia editors violating the 5 Pillars with impunity:

1. **Wikipedia is an encyclopedia:** Numerous editors insist the purpose of Wikipedia is to convince readers that the editor's hatred of the biographed person is legitimate. (*emphasis added*)
 - 1.1. In response to peer-reviewed studies supporting the supposedly debunked practices, editors replied that they would not allow any medical studies to be included in the article that might support the claims of the biographed person. *"Your analysis of the primary texts or of what is important "context" is immaterial - we follow the analyses in secondary sources. This is in a section about "alternative medicine", and Schneiderman's point is about evidence and ethics wrt HIV/AIDS treatment, so your addition was also off-topic. Worse, it might have the POV implication there is some*

mitigating sanity in Chopra's view, whereas the real context here is that mixing real medicine with nonsense gives you: nonsense. Alexbrn talk|contribs|COI 06:00, 14 May 2014 (UTC)”

- 1.2.“user:SAS81 has repeatedly stated on this talk page that "Integrative Medicine" is mainstream, which is of course a load of baloney. *Integrative medicine is a cynical attempt by charlatans, snake-oil salesmen and true (woo) believers to get onto the gravy train that is the American health system.* If Sassy insists on continuing this risible claim, I might ask for some sources to back up his assertion, and for evidence of effectiveness of this non evidence based nonsense. To probably misquote the late Jon Diamond "If it works, it is medicine ..." -Roxy the dog (resonate) 05:49, 29 May 2014 (UTC)”
- 1.3. These editors do not only push bias, but outright lies. An example is the persistent claim that Deepak Chopra has no scientific publications and no research background. Attempts to provide proof of dozens of respectable publications and large-scale international research projects have been repeatedly rejected: *“BiologistBabe is correct, Chopra has no scientific medical journal publications, and no, he does not do any scientific research. Cult in-house publications do not count, any more than Creationist in-house publications count, or why Scientology's "humanitarian awards" they give each other count. She is correct also that the individual is not respected by any medical professional of any renown, which is why the sentence WIGHT is accurate. The science-based medical arena has spoken, and the sentence in the extant article reflects that reality. Damotclease (talk) 21:22, 10 November 2015 (UTC)*”

2. **Wikipedia is written from a neutral point of view:** the majority of the dominant editors on the Gary Null and Deepak Chopra pages have stated clearly that they despise the people they are writing biographies about, and actively want their reputations to be ruined.

- 2.1. This is one of the leading authors of the Deepak Chopra biography, in one of his hundreds of comments describing the contempt which he holds Deepak Chopra and his supporters: *“There are many such charlatans [mountebanks]. My favorite is Deepak Chopra. He is a medic who fancies himself a quantum physicist, and who attracts huge gullible, fee-paying audiences — the modern version of traveling to the Lourdes grotto – to be made well through his idiotic program of “quantum healing.”[13] I am wondering how/if this might be usefully included in our article. Alexbrn talk|contribs|COI 21:32, 15 April 2014 (UTC)*”
- 2.2. This is a Wikipedia Administrator, one of the highest ranking editors on the site, describing how much he hates the subject of the biography he is overseeing: *“It is a valid comment from a valid source with a valid criticism of Null's idiocy. I advise you to pick your fights carefully. As I said before, if you think Null's views increase the credibility of your position, then you have a very serious problem. This is WP:FRINGE territory, the claims Null makes do not normally get touched by scientists because they are batshit insane. It would be like insisting on official Government refutation of Alex Jones' claim that the San Bernadino mass shooting is a false flag operation. Guy (Help!) 00:07, 4 December 2015 (UTC)*”

2.3. Here is an example of the most consistent defense of bias, the claim that “everyone” (no statistics are ever provided) knows that these people are universally despised. This quote is referencing Deepak Chopra, for whom a top 100 Google News review showed a 95% positive mention: *“We don’t create artificial balances we cite his popularity among the gullible new age masses, and his complete disregard among the academics. -- TRPoD aka The Red Pen of Doom 02:55, 9 November 2015 (UTC)”*

3. **Wikipedia is free content that anyone can use, edit, and distribute:** Editors have repeatedly violated Wikipedia’s own policies on medical research being allowed, declaring it was only acceptable if it debunked integrative medicine, but not if it supported it.

4. **Wikipedia’s editors should treat each other with respect and civility:** editors on these pages are consistently hostile, vulgar, and harass anyone who tries to present a more neutral perspective.

4.1. This is an editor furiously declaring that a quote by President Bill Clinton, founder of the renowned medical organization the Clinton Foundation, praising Deepak Chopra as a health practitioner must not be included because Clinton is not an MD (note: lists of dozens of MDs who support Chopra were also rejected): *“For fuck sake is your memory less than 2 hours long? We have been over and over and over Clinton. He has no valid background in declaring anything about medical practices. It is [WP:UNDUE](#) emphasis and an attempt to give inappropriate [WP:WEIGHT](#) to someone whose opinion on the subject is not a [WP:VALID](#) representation of the mainstream experts. If you have some quote from Clinton on a topic where Clinton is an actual expert- like how Chopra makes money on the talk circuit- then it might be appropriate. -- [TRPoD aka The Red Pen of Doom](#) 23:56, 4 June 2014 (UTC)”*

5. **Wikipedia has no firm rules:** these same editors have repeatedly changed policies on Wikipedia to make it more difficult to add neutral content to these pages, then insisted the policies must not be changed again.

The above are violations of the core principles behind the spirit of Wikipedia, while below are examples of persistent, rampant violation of the detailed policies Wikipedia. These are the violations of the biography of living persons (BLP) policy, considered one of the most important policies on Wikipedia.

- a. **Tone:** editors have repeatedly insisted that hypercritical, negative, and hostile tone is acceptable on a BLP, provided the editors dislike or distrust the subject of the biography.
 - o This editor is a Wikipedia administrator, declaring that any attempt to prove or protect the reputation of Gary Null will not be tolerated: *“Actually I was following up some obvious agenda-driven IP vandalism. Gary Null is a crank, if your agenda requires you to establish or protect the credibility of Null then you are doomed, I am afraid.. Guy (Help!) 10:19, 3 December 2015 (UTC)”* & *“It is*

a valid comment from a valid source with a valid criticism of Null's idiocy. I advise you to pick your fights carefully. As I said before, if you think Null's views increase the credibility of your position, then you have a very serious problem. This is WP:FRINGE territory, the claims Null makes do not normally get touched by scientists because they are batshit insane. It would be like insisting on official Government refutation of Alex Jones' claim that the San Bernadino mass shooting is a false flag operation. Guy (Help!) 00:07, 4 December 2015 (UTC)”

- b. **Balance:** a frequent claim by these editors is that a neutral point of view (NPOV) does not actually mean fair or balanced, despite the fact the BLP policy explicitly says so, but rather should reflect the opinions of the majority. They conveniently refused to allow any statistical assessment of what the majority actually believe; instead insisting that it is “obvious” all scientists reject all integrative health practitioners.
- This is an editor claiming that Gary Null’s biography should be more negative, though he does not have any evidence to support this position: *“...Every serious, reputable scientific source on Earth regards belief in virtually anything advocated by Gary Null as a form of entrenched ignorance - and potentially dangerous or deadly ignorance, at that. If we pretend otherwise, then we're being dishonest and non-neutral, and we are not reflecting the weight of evidence in the scientific mainstream. This site is intended to increase access to knowledge, not provide a forum for nonsense. As such, this article is FAR too kind to Mr. Null, and while I won't disrupt those who have spent a significant amount of time working on this article, I would ask that you take a serious look at the policies we are charged with upholding and ask yourself if we are being fair. I am more than happy to help out on revisions. Supaflyrobby (talk) 23:44, 13 May 2014 (UTC)”*
 - Here an editor insists that Deepak Chopra is known in the news for nothing except pseudoscience: *““think yourself young forever’ ; Ayurveda ; TM ; He is not particularly notable for Yoga, and his Yoga claims go far beyond the accepted "it helps relax." as per my still unanswered question: "NAME ONE THING THAT HE IS NOTABLE FOR THAT IS NOT PSUEDOSCIENCE? -- TRPoD aka The Red Pen of Doom 23:41, 10 November 2015 (UTC)”*
 - When Google News results showed dozens of topics linked to Deepak Chopra above pseudoscience, the editor rejected those sources as illegitimate. When dozens of medical studies were produced supporting Deepak Chopra’s positions, they were rejected as illegitimate: *“WP:REDFLAG extraordinary claims require extraordinary sources. if you are going to state that his promotion of "hum your cancer away" or any of the other equally extravegant nonsense that he promotes and for which he is famous have any level of measurable support in mainstream academia/medicine/sciences, it is YOUR responsibility to provide such sourcing. - TRPoD aka The Red Pen of Doom 21:55, 10 November 2015 (UTC)”*
- c. **Attack Pages:** Editors have persistently worked to overcome the prohibition on attack Pages by mischaracterizing the Wikipedia policy on fringe topics (FRINGE). The actual

policy says that extreme claims require extreme evidence, i.e. claiming to be the offspring of the Queen of England would require a genetic test. Editors have reframed this policy to mean anyone who has ever supported a fringe idea has a double standard for coverage. Negative content can be added as, but positive or neutral content has a nearly impossible standard to be included. An example of this is that Huffington Post is considered a legitimate source if it is used to criticize, but an illegitimate source if it is used to cite anything positive. Despite their claims otherwise, this is not how FRINGE is supposed to work, and does not trump the prohibition on attack pages in BLP.

- Here a Wikipedia Administrator explains that Deepak Chopra’s spirituality prohibit any positive mention of his medical approaches, no matter how legitimate the sources: *“In terms of Chopra's beliefs, they are clearly covered by WP:FRINGE. His use of "quantum mysticism" is, to quote Murray Gell-Mann, "quantum flapdoodle", as you will know from his encounters with physicists. Chopra seems to surround himself with an impenetrable shield of self-belief, but those outside the bubble have little difficulty understanding that his claims amount to mysticism (i.e. essentially religious beliefs) not scientific or factual claims. Anybody who seriously advances homeopathy, "mind-body healing" and other scientifically unsupportable "alternative" health claims, falls into WP:FRINGE. That's not going to change. Guy (Help!) 10:59, 16 April 2014 (UTC)”*
- This is the same Wikipedia administrator explaining that criticism of Gary Null is valid but defense of him is invalid, supposedly due to FRINGE: *“It is a valid comment from a valid source with a valid criticism of Null's idiocy. I advise you to pick your fights carefully. As I said before, if you think Null's views increase the credibility of your position, then you have a very serious problem. This is WP:FRINGE territory, the claims Null makes do not normally get touched by scientists because they are batshit insane. It would be like insisting on official Government refutation of Alex Jones' claim that the San Bernadino mass shooting is a false flag operation. Guy (Help!) 00:07, 4 December 2015 (UTC)”*
- When confronted with content for the Deepak Chopra biography that included some of his accolades, this editor revealed his determination to keep the page hostile: *“I get how this works! You put out a proposed quote that is so far out of NPOV, then ask others, who support NPOV, to compromise with you - thus biasing the article your way. I'll give you an alternative! A thoroughly disreputable figure, Deepak Chopra acts as a cult leader to some and a promoter of pseudoscientific nonsense resulting in grave injury to others. Lets compromise! Hipocrite (talk) 16:42, 8 May 2014 (UTC)”*

- d. **Avoid Self Published Sources:** despite the fact Wikipedia policy flatly prohibits blogs and self-published material, and even dismiss publications like the New York Daily News for being unreliable, the self-published, openly biased, and scientifically unchecked blog Quackwatch is cited constantly. Quackwatch is cited 10 times on Gary Null’s biography and other skeptic blogs are cited 13 times on Deepak Chopra’s biography.

- This is a Wikipedia administrator declaring Barrett (owner of the Quackwatch blog) to be a legitimate source for neutral assessment of integrative medicine, despite the fact Barrett’s profession is attacking integrative medicine: *“Barrett is one of the world's best known experts in quackery and health fraud. Guy (Help!) 00:51, 13 December 2016 (UTC)”*
- here is that same Wikipedia administrator insisting that another private blog must be included as a legitimate, neutral source, because it belongs to another highly vitriolic skeptic blogger: *“Note that this does not rely on the authority of Science Based Medicine, dismissed by TimidGuy as a blog (but in actuality a project which has a reputation for fact-checking, is a reliable authority for discussion of quackery, and has an editorial board and internal review processes), but is stated as the opinion of Dr David Gorski, who is a noted authority on quackery and especially Burzynski. Gorski has a blog, it's not SBM. TimidGy's rejection of this source is a misreading of the sourcing guidelines; it is a statement of the opinion of a well known authority on the subject, attributed to a place that is authentically his writing, and which does not publish mere polemic. Original sources are cited in the article. It is an uncontroversial source for an uncontroversial statement. You could dispute its significance but not, I think, its reliability. I think Null is actually proud of it. He's certainly never denied it, why would he? Guy (Help!) 12:21, 20 February 2014 (UTC)”*
- Despite the fact skeptical activist editors insist on relying heavily on Quackwatch and related blogs, other editors have expressed deep concerns about its unreliability and intense bias: *“From the Village Voice: Barrett depends heavily on negative research and case studies in which alternative therapies do not work, but he says that most case studies that show positive results of alternative therapies are unreliable. Former adviser to the National Institutes of Health's Office of Alternative Medicine Peter Barry Chowka states that: He seems to be putting down trying to be objective... Quackwatch.com is consistently provocative and entertaining and occasionally informative... But I personally think he's running against the tide of history. But that's his problem, not ours. In a critical website review of Quackwatch, Joel M. Kauffman evaluated eight Quackwatch articles and concluded that the articles were "contaminated with incomplete data, obsolete data, technical errors, unsupported opinions, and/or innuendo..." and "...it is very probable that many of the 2,300,000 visitors to the website have been misled by the trappings of scientific objectivity. -- Levine2112 discuss 00:27, 4 April 2009 (UTC)”*

In my previous letter I set out how in the area of politics Wikipedia uses its platform as the world’s most visited information outlet to favor political positions and candidates by selectively deciding who will be entitled to favorable coverage, with negative aspects ignored, and who will be condemned, with positive aspects ignored. The previous letter also outlined how Wikipedia engages in substantial commercial and for profit activities and engages in deceptive or improper fundraising practices, including exchanging “donations” for favorable listings. Immediately above, I have demonstrated the systemic use of institutionalized bias in providing “educational”

material in areas vital to people's interest in their health. While there are numerous internet destinations that are composed of collections of highly opinionated, prejudiced and political opinion blogs these sites do not enjoy tax-exempt status by pretending to exist solely for the free dissemination of information in which anyone can contribute or edit. What makes the truth especially tragic is that Wikipedia is one of the most viewed and relied upon sources in the world, thanks in no small part to the Google search engine's placing Wikipedia references on the first page of nearly every subject searched.

When considering the information and evidence set forth in the March 26, 2009 letter and the above, it becomes quickly apparent 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). Further, this abuse is not random or incidental. Rather, it results from a deeply entrenched culture that bends to the will of the most powerful and most organized factions, from its co-founder Jimmy Wales and down to its controlling administrators and favored editors. It's continued flaunting of the laws by holding itself out as a charitable foundation is appalling.

We urge the Office of the Inspector General of the IRS, the U.S. Attorney's office or any other appropriate law enforcement agency to conduct an investigation. We stand ready to offer assistance and to provide source material for our findings.

Very truly yours,

/Neal S. Greenfield/

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