



NATIONAL LEGAL AND POLICY CENTER

March 12, 2025

Robert Malone
Director, Exempt Organizations Division
Internal Revenue Service
TEGE Referrals Group - MC 4910 DAL
1100 Commerce Street
Dallas, TX 75242
Via Email: eoclass@irs.gov

Re: **Supplement Documentation to Form 13909: Tax-Exempt Organization
Complaint (Referral) Women's Wellness Spa(ce), TIN 93-2424589**

Dear Mr. Malone:

The National Legal and Policy Center (NLPC) hereby submits this supplemental complaint to the attached Form 13909 Tax-Exempt Organization Complaint (Referral) regarding violations of IRS rules and regulations by the Women's Wellness Spa(ce) a registered 501(c)(3) tax exempt organization and Ashley Biden, its President, who signed the IRS Form 990 for 2023 on September 19, 2024 under penalties of perjury. Ms. Biden failed to report the receipt of a grant of \$250,000 made in 2023 by the Archewell Foundation, founded by Prince Harry and Meghan Markle. In addition, there are other reporting violations by Ms. Biden, including failing to identify all of the Board of Directors of her nonprofit.

NLPC is a nonprofit 501(c)(3) ethics watchdog organization that has filed ethics complaints against public officials and organizations for failing to comply with relevant disclosure laws and related laws and regulations at the state and federal level.¹ This complaint is

¹ For information about NLPC's Government Integrity Project, see <https://nlpc.org/government-integrity-project/>. See also NLPC's IRS Complaint against Ebenezer Building Foundation and Senator Raphael Warnock for failing to disclose related organizations in its ownership of an Atlanta apartment building where poor Black tenants were being evicted for back rents owed as little as \$28.55, <https://www.nlpc.org/government-integrity-project/irs-complaint-filed-against-senator-warnocks-church-for-hidden-ownership-of-atlanta-apartment-building/> and NLPC's IRS Complaint against Black Lives Matter Global Network Foundation and Patrisse Cullors for personal use of nonprofit assets, <https://www.nlpc.org/featured-news/irs-complaint-filed-against-black-lives-matter-for-mansion-purchase/> and for unlawful fundraising

based on information obtained from the 2023 IRS Form 990 returns of Ms. Biden’s nonprofit and the Archewell Foundation, as well as various press reports.

WOMEN’S WELLNESS SPA(CE) MISSING \$250,000

Ashley Biden is the 43-year-old daughter of former President Joe Biden and his wife, Dr. Jill Biden. Ms. Biden’s Women’s Wellness Spa(ce) was established as a nonprofit corporation under the laws of Pennsylvania on July 12, 2023, for “[a]ny lawful business purpose to be conducted on a not-for-profit basis.”² But as its name implies, its focus is to establish “a wellness space for formerly incarcerated women in Philadelphia to meditate and enjoy holistic therapies like infrared saunas and EMDR therapy.”³

On September 19, 2023, the nonprofit was granted a 501(c)(3) tax exemption by the IRS, retroactive to July 12, 2023, the date it was incorporated. The organization filed its first Form 990 return with the IRS on September 15, 2024, which covers income it received and expenses it incurred between July 18, 2023, and ending December 31, 2023.⁴

The group reported receiving a total of \$170,296 in contributions and grants during 2023, and total expenses of \$115,138, with a net revenue of \$55,158.

	Prior Year	Current Year
8 Contributions and grants (Part VIII, line 1h)		170,296
9 Program service revenue (Part VIII, line 2g)		0

<https://www.nlpc.org/corporate-integrity-project/nlpc-files-complaints-against-black-lives-matter-over-fundraising>. See also NLPC Complaint against Hunter Biden with the Department of Justice. <https://archive.nlpc.org/2020/11/01/complaint-filed-against-hunter-biden-truman-project-biden-center-for-failing-to-register-as-foreign-agents/>

² Apparently, the Women’s Wellness Spa(ce)’s registration certificate #121016 issued under Pennsylvania law expired on November 15, 2024:

Entity Name	Additional Names	Category	Certificate #	Expiration Date	EIN	Phone	Address	City	State	Zip	View
WOMEN'S WELLNESS SPA(CE)	N	Charitable Organizations	121016	11/15/2024	93-2424589	(610) 891-7710	230 N MONROE STREET	MEDIA	PA	19063	

³ Joshua Rhett Miller, *Ashley Biden’s new trauma center for women brings up her own rocky past*, The New York Post, (Apr. 23, 2023) <https://nypost.com/2023/04/03/ashley-bidens-new-trauma-center-for-women-brings-up-her-own-rocky-past/>

⁴<https://projects.propublica.org/nonprofits/organizations/932424589/202403079349300805/full>

10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)		0
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		0
12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)		170,296
13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)		0
14 Benefits paid to or for members (Part IX, column (A), line 4)		0
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)		21,619
16a Professional fundraising fees (Part IX, column (A), line 11e)		0
b Total fundraising expenses (Part IX, column (D), line 25) 0		
		93,519
17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)		115,138
18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)		55,158
19 Revenue less expenses. Subtract line 18 from line 12		

Prince Harry’s and Meghan Markle’s Archewell Foundation teamed up with Ashley Biden to found her wellness center by donating \$250,000, the largest contribution by twice the amount it made to any other organization, as reported in its 2023 Form 990 return:⁵

Part II

Grants and Other Assistance to Domestic Organizations and Domestic Governments.

Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

(a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)
(1) WOMENS WELLNESS SPACE 240 N MONROE STREET MEDIA,PA19063	93-2424589	501(C)3	250,000	0	
(2) NAACP EMPOWERMENT PROGRAMS INC 4805 MOUNT HOPE DR BALTIMORE,MD21215	13-1084135	501(C)3	125,000	0	

This large contribution raised eyebrows because of the political implications of Prince Harry and Meghan Markle’s attempt to ingratiate themselves with President Biden and his family.⁶ **But more importantly, the \$250,000 cash grant made in 2023 was not reported on Ashley Biden’s group’s 2023 Form 990, which only reported receiving a total of \$170,296 that year.** A full audit of Ashley Biden’s group is warranted to determine where the \$250,000 cash grant was deposited and its disposition.

⁵ https://irs-efile-renderer.instrumentl.com/render?object_id=202443209349323654

⁶ Daniel Bates, *Harry and Meghan face questions over the timing of \$250,000 donation to Ashley Biden's wellness center*, Daily Mail (Feb. 11, 2025). <https://www.dailymail.co.uk/news/article-14373331/Prince-Harry-Meghan-markle-archewell-investigation-donation-ashley-biden.html>

FAILURE TO IDENTIFY ALL DIRECTORS OF WOMEN'S WELLNESS SPA(CE)

On Line 3 of the 2023 Form 990, the number of voting members of the Board of Directors is 8. On Line 4, the number of independent board members is 7 since Ashley Biden is both president and a member of the board.

Part I Summary

1	Briefly describe the organization's mission or most significant activities: THE CENTER WILL PROVIDE A SAFE SPACE FOR WOMEN WHO HAVE EXPERIENCED TRAUMA, TO ACCESS NUTRITIOUS FOOD, EXERCISE, MEDITATION, AND VARIOUS THERAPIES
2	Check this box <input type="checkbox"/>
3	Number of voting members of the governing body (Part VI, line 1a)
4	Number of independent voting members of the governing body (Part VI, line 1b)
5	Total number of individuals employed in calendar year 2023 (Part V, line 2a)
6	Total number of volunteers (estimate if necessary)
7a	Total unrelated business revenue from Part VIII, column (C), line 12
7b	Net unrelated business taxable income from Form 990-T, Part I, line 11

However, the identity of only 7 board members, including Ashley Biden, are listed:

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee. ☐

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee;	Officer	Key employee	Highest compensated employee	Former			
(1) ASHLEY BIDEN PRESIDENT	40.00	X		X				11,250	0	
(2) MALCOLM KENYETTA BOARD OF DIR	.....	X						0	0	
(3) KYLA NICOLE PERRY BOARD OF DIR	.....	X						0	0	
(4) GREG REAVES BOARD OF DIR	.....	X						0	0	
(5) SEEMA SADANANDAN SECRETARY	1.00	X		X				0	0	
(6) GINGER WARD BOARD OF DIR	X						0	0	
(7) MARGARITA WILLIAMS BOARD OF DIR	X						0	0	

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The nonprofit failed to identify the eighth board member and should be required to do so promptly in an amended return.

ASHLEY BIDEN'S WORK LOAD AND PAY

NLPC notes that Ms. Biden reports that she works 40 hours a week on average for the group but got paid only \$11,250 during the reporting period from July 18, 2023, to December 31, 2023, which is 22 weeks. Thus, her compensation was approximately \$511 per week. Since she allegedly works 40 hours a week, her gross pay was approximately \$12.75 per hour. While Ms. Biden's pay is low for her educational and work experience in her field, NLPC believes that her reported 40-hour workweek may be exaggerated since during the latter half of 2023, she was engaged in politically related and other activities, including foreign travel with her mother.⁷

Ms. Biden has run afoul of other tax laws. For example, a lien was placed on her property for failing to pay state income taxes of \$5,000.⁸ She has also had drug problems and was in rehab in Florida in 2019, where she left her diary that was subsequently found and its disturbing contents disclosed, including her recalling as a child taking showers with her dad which she wrote was "probably not appropriate" and later being a sex-addict.⁹

The IRS must conduct a full investigation and audit of Women's Wellness Spa(ce), including deposing Ashley Biden, to find out what happened to the \$250,000 given to Ms. Biden's group from the Archewell Foundation and to assess appropriate civil and criminal penalties because Ms. Biden submitted and signed the Form 990 under penalty of perjury.

NLPC reserves the right to further supplement this complaint with additional information that it may obtain.

Sincerely,

/s/ Paul D. Kamenar

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Counsel to NLPC

⁷ <https://www.presidency.ucsb.edu/documents/first-lady-pool-reports-july-23-2023>

⁸ Melissa Koenig, "Who is Ashley Biden? Joe Biden's daughter who owes thousands in taxes," The New York Post (Dec. 18, 2023). <https://nypost.com/2023/12/18/news/who-is-ashley-biden-first-daughter-who-owes-thousands-in-taxes/>

⁹ *Id.*