



April 21, 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: **Supplemental Tax-Exempt Organization Complaint (Referral)
Women's Wellness Spa(ce), TIN 93-2424589**

Dear Mr. Malone:

The National Legal and Policy Center (NLPC) hereby files this Supplemental Complaint against the Women's Wellness Spa(ce) (WWS), whose president is Ashley Biden, to the one filed on March 12, 2025, to include an additional reporting violation alleged in that complaint.¹ Namely, in addition to failing to report the \$250,000 donation made by Prince Harry's and Megan Markle's charity (the Archewell Foundation) in WWS's 2023 Form 990, NLPC has recently discovered that it also failed to report another \$250,000 donation made in 2023 by the Silicon Valley Community Foundation (EIN: 20-5205488). Yet, as noted in NLPC's earlier complaint, WWS reported donations and grants of only \$170,296 for 2023.

NLPC demands that the IRS audit Ashley Biden's charity and, at minimum, require her to amend her charity's 2023 Form 990 to comply with the law and impose other appropriate sanctions.

¹ <https://nlpc.org/government-integrity-project/irs-complaint-filed-against-ashley-biden-what-happened-to-prince-harrys-250k/>

The Silicon Valley Community Foundation (SVCF) is a multi-*billion*-dollar 501(c)(3) charity based in San Mateo, California.² As stated on its website:

*As a community foundation, SVCF brings together the resources and skills of donors, businesses, government, and community members to address the most pressing challenges in San Mateo and Santa Clara counties.*³

Despite focusing its charitable efforts on the local community in California, SVCF saw fit to make a \$250,000 donation in 2023 to Ashley Biden’s Women Wellness Spa(ce) in Philadelphia, PA.⁴

(2452) Womens Wellness Space 230 N Monroe St Media, PA 19063	93-2424589	501(c)(3)	250,000	0	N/A
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Yet, the Women’s Wellness Spa(ce) 2023 Form 990 did not report this \$250,000 donation from SVCF as well as the \$250,00 donation from the Archewell Foundation in 2023.⁵

WWS failed to report not only the aggregate amount of these substantial grants on the summary page of its 2023 Form, but also failed to report them as individual grants on its Schedule B. Each grant that exceeds the \$5,000 reporting threshold must be reported as required by IRS regulations.⁶ WWS did not even file a Schedule B with its Form 990.

Moreover, the WWS reported on Part XII, line 1 of its 2023 Form 990 that the accounting method it uses to report its contributions and expenses is the Accrual method rather than the Cash method. Consequently, even if WWS did not physically receive the \$500,000 in grants from the Archewell Foundation and SVCF until 2024, because it uses the accrual method of accounting, those two grants nevertheless were required to be reported on WWS Form 990 for 2023, just as both Archewell and SVCF properly reported making these pledges in 2023 since they too use the accrual method of accounting.

²<https://projects.propublica.org/nonprofits/organizations/205205488/202413129349304911/full>

³ <https://www.svcf.org/about>

⁴ See fn. 2, *supra*, Donation No. 2452 on SVCF’s 2023 Form 990, Schedule I.

⁵<https://projects.propublica.org/nonprofits/organizations/932424589/202403079349300805/full>

⁶ <https://www.irs.gov/instructions/i990sb#d0e82>

Conclusion

For the foregoing reasons, NLPC demands that the IRS investigate these apparent violations of IRS financial disclosure rules by Ashley Biden's charity and require that her 2023 Form 990 be amended to comply with IRS regulations, and if appropriate, impose other sanctions on the organization and Ms. Biden since she signed the Form 990 as its president under the penalty of perjury.

Respectfully submitted,

Paul D. Kamenar

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Attachment: IRS March 21, 2025 acknowledgment letter