

WisDemas: IRS complaint filed against Kevin Nicholson's No Better Friend Corp

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MADISON, Wis. — Failed Senate candidate Kevin Nicholson has [announced during multiple interviews that he's planning to run for either Senate or governor next year](#) - whichever path best suits his selfish political needs. Despite being an announced candidate for governor or Senate or Congress or whatever, Nicholson still doesn't have an official campaign committee. Instead, he's been running for political office through No Better Friend Corp., a dark money, nonprofit group that is abusing the tax code and running campaign ads to boost Nicholson's political profile.

The IRS expressly prohibits political activity from being a 501(c)(4)'s primary activity - but that hasn't stopped Nicholson from running primetime ads to boost his name recognition and political profile. In [an interview](#) touting No Better Friend Corp'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, saying that his name will definitely be on the ballot in 2022.

By running his campaign through a nonprofit, Nicholson is avoiding paying taxes, disclosing his wealthy donors, and the scrutiny that typically comes from being an announced candidate.

Nicholson isn't even attempting to hide his nonprofit's true purpose. In addition to launching ads during a Monday night Green Bay Packers game and announcing that he's running for political office, Nicholson has:

- regularly used his position with No Better Friend Corp. to [travel across the state](#) and speak at partisan events [against Gov. Evers](#)
- openly stated that [his nonprofit participates in strategy sessions with GOP activists](#),
- included [high-profile GOP donors](#), [his former Senate campaign chairs](#), and [political fundraisers](#) on his organization's [advisory board](#), and
- used his nonprofit to [promote ads on Facebook targeting Gov. Evers](#).

With the indisputable evidence that the No Better Friend Corp. is Kevin Nicholson's political campaign in waiting, the Democratic Party of Wisconsin has filed a formal complaint with the IRS asking for a full investigation of the group's actions. [Click here to view the full complaint](#).

If all of this sounds familiar, that's because running shadow campaigns through dark money groups is becoming a key element of the WI GOP playbook. An [IRS complaint](#) was filed earlier this year against Rebecca Kleefisch for similar activity.

“Announced GOP candidate Kevin Nicholson is using No Better Friend Corp. to run primetime ads during Packers games and hire known GOP political donors and consultants. That's not a nonprofit, that's a campaign committee – and an abuse of the tax code,” said **Democratic Party of Wisconsin Rapid Response Director Kayla Anderson**. “While Nicholson weighs which election he'd rather lose, governor or Senate, he owes Wisconsin some answers about who is funding his dark money group and what role all these GOP hacks are playing in it.”