

Thanks for your tax-deductible donation
to our greenwashing campaign!

Fossil Fuel Philanthropy

How **Taxpayer-Subsidized Charities**
Promote Climate Change Disinformation
and **Stall Urgent Action**

October 2024

Chuck Collins directs the Charity Reform Initiative at the Institute for Policy Studies, where he also co-edits Inequality.org. He is cofounder of the Climate Accountability Research Project (CARP), sponsors of the www.climatecriminals.org website. His most recent nonfiction book is *The Wealth Hoarders: How Billionaires Pay Millions to Hide Trillions (Polity)* and in 2016 he published *Born on Third Base*.

Helen Flannery directs research at the Charity Reform Initiative and is an Associate Fellow at the Institute for Policy Studies. She is a longtime researcher and data analysis professional working in the nonprofit sector and has written extensively on donor-advised funds, private foundations, direct marketing fundraising, online giving, sustainer giving, and the macroeconomic factors affecting donor behavior.

Bella DeVaan is the associate director of the Charity Reform Initiative at the Institute for Policy Studies, where she also co-edits Inequality.org.

Acknowledgements: We received significant assistance in the production of this report. We would like to particularly thank Sarah Gertler for her cover design, and Dan Petegorsky for his advice and feedback during its preparation.

The **Climate Accountability Research Project** (<http://www.theclimatecriminals.org/>) is a newly formed association of researchers and activists. CARP works to identify the actual drivers of climate disruption, individuals with tremendous agency and personal responsibility.

The **Charity Reform Initiative** at the Institute for Policy Studies (<https://inequality.org/action/charity-reform-initiative/>) was founded in 2020 to study the intersection of inequality and philanthropy. We house the Charity Data Lab and have published numerous reports, including: *The True Cost of Billionaire Philanthropy* (2023), *Gilded Giving: How Wealth Inequality Distorts Philanthropy and Imperils Democracy* (2022), and *Warehousing Wealth: Donor Advised Funds Sequestering Billions in the Face of Growing Inequality* (2018).

Institute for Policy Studies National Office

1301 Connecticut Ave NW, Suite 600, Washington, DC 20036 | Web: www.ips-dc.org

Contents

Your Tax Dollars at Work	3
Key Findings	4
The Charitable Funding of Climate Disinformation	4
Top Climate Disinformation Recipient Charities	5
Top Climate Disinformation Funders	6
Policy Solutions to Increase Transparency	6
Funding Climate Disinformation through Charity	8
Donor-Advised Funds Funding Climate Disinformation.....	8
Private Foundations Funding Climate Disinformation	10
Top Climate Disinformation Charities	15
Groups Focused Largely or Entirely on Climate Disinformation	16
Groups for Which Climate Disinformation Is Part of a Broad Package of Anti-Regulation Causes	20
Related 501(c)(4) Organizations	29
Policy Solutions to Increase Transparency	30
Methodology	32
End Notes	34

Your Tax Dollars at Work

How U.S. Taxpayers Subsidize Climate Change Disinformation and Inaction

Wealthy donors are pouring billions of dollars into charities that actively work to spread disinformation about climate change. They funnel money into these charities directly or through private foundations and identity-masking [donor-advised funds](#).¹

Many of these donors have built their fortunes in energy or in the banking, insurance, transportation, and legal businesses that support the oil, coal, and gas industries, so they have a vested interest in ensuring the world's ongoing dependence on fossil fuels. Much of their future profit relies on continued inaction on climate change and the delay of regulation. They finance nonprofit charities to advance misleading, self-serving agendas that do irreparable harm to our planet. And they receive enormous, [publicly-subsidized tax benefits](#) for doing so.²

How does fossil fuel philanthropy work? Funds directed to fossil fuel industry-friendly think tanks and policy groups help turn disinformation into accepted truth and sow doubt about science. Then, these ideas get turned into action — or, more often, *inaction* — by the policy brass of lawmakers and presidential administrations.

Two troubling examples of this chain of influence: The [Competitive Enterprise Institute](#), or CEI, received \$21 million in charitable contributions from 2020 to 2022³; it bills itself as “instrumental” both in blocking ratification of the 1997 [Kyoto Protocol](#) and in pressuring former President Trump to withdraw from the 2016 [Paris Agreement](#).⁴ And the [Heritage Foundation](#) received \$236 million in contributions over the same three years⁵; this money allowed Heritage to write Project 2025, a policy blueprint overseen by several former Trump administration appointees, that proposes [changes](#) to the Department of Energy and the Environmental Protection Agency that would be disastrous for our climate.⁶

Donors were able to deduct much of the \$257 million in donations that went to CEI and Heritage from 2020 to 2022 from their tax bills — and these deductions were subsidized by everyday taxpayers. It is high time for the American public to understand just how much charitable money is funding climate change disinformation and to recognize the key individuals behind this effort.

The charities behind climate science denial are well-funded, interconnected, and have influence at the highest levels of government. Many of them are tracked by activist websites, science-based nonprofits, and journals such as [DeSmog](#), the [Union of Concerned Scientists](#), and the [Climate Investigations Center](#).⁷ We analyzed these sources along with the tax returns of the [501\(c\)\(3\)](#)⁸ charities most directly involved in climate disinformation and denial, as well as those of the private foundations and donor-advised funds that furnish these organizations with the most donations. Below is what we discovered.

Key Findings

Unless otherwise specified, all revenue amounts cover the three-year period from 2020 to 2022, using the organizations' fiscal year end. All organizations included are 501(c)(3) organizations. Full lists of the climate disinformation organizations we analyzed are available [online](#).

The Charitable Funding of Climate Disinformation

- **137 separate climate disinformation organizations received charitable donations over the three years from 2020 to 2022.**

Hundreds of millions — and potentially billions — in charitable contributions went to climate disinformation organizations from 2020 to 2022. In this report, we have identified six climate disinformation organizations that are largely or entirely focused on climate issues — organizations where all or nearly all the funding is likely being used to promote climate disinformation. These organizations alone received \$219 million in contributions from 2020 to 2022.

Together, all 137 climate disinformation organizations received \$5.8 billion in contributions over the three years we analyzed. However, most of them are multi-issue research organizations that work on multi-point, broad-based agendas, of which climate may be one part. Because they are not required to disclose their revenue allocations to specific issues, we have no way of knowing how much of the \$5.8 billion total was used to fund climate disinformation.

This means that estimates of the total amount spent on climate disinformation could range anywhere from a conservative \$219 million into the billions of dollars.

- **From 2020 to 2022, 16 percent of the funding for climate disinformation organizations came from donor-advised funds, while 9 percent came from private foundations.** The full array of funding sources for these organizations were as follows:

Climate Disinformation Funding Source	Contributions (2020-2022)	% of Contributions (2020-2022)
Donor-advised funds	\$942 million	16%
Private foundations	\$545 million	9%
Government grants	\$118 million	2%
All other sources	\$4.2 billion	72%
Total	\$5.8 billion	100%

In this analysis, we look in detail only at donations coming from donor-advised funds and private foundations, because those are the only sources where public information is available. The largest single source of donations — \$4.2 billion — is individual and corporate donors for which charitable donations are private.

It is fair to say, therefore, that the funds we are able to track through private foundations and donor-advised funds are just the tip of the influence iceberg when it comes to the charitable funding of climate disinformation.

Top Climate Disinformation Recipient Charities

- From 2020 to 2022, the three climate disinformation charities that took in the most total contributions were the [Seminar Network](#), the [Stand Together Foundation](#), and [Leonard Leo's 85 Fund](#).⁹

The Seminar Network and the Stand Together Foundation are both components of fossil fuel billionaire [Charles Koch's Stand Together](#) network of nonprofits working on a vast array of public policy issues through a [libertarian lens](#).¹⁰ Together, these two organizations brought in more than \$873 million in donations over these three years.

Organization	Contributions (2020-2022)
The Seminar Network	\$446,168,652
Stand Together Foundation	\$426,975,889
The 85 Fund	\$317,845,906

- In 2022, the three climate disinformation charities holding the most in assets were the [Charles Koch Institute](#), the [Heritage Foundation](#), and the [Seminar Network](#).¹¹

The first and third of these organizations are both part of Charles Koch's Stand Together network. Together, the two organizations hold more than \$783 million in assets.

Organization	Assets (2022)
Charles Koch Institute	\$418,635,336
The Heritage Foundation	\$387,635,165
The Seminar Network	\$364,746,712

Top Climate Disinformation Funders

- From 2020 to 2022, the top three donor-advised fund sponsors funding these climate disinformation organizations were the [National Philanthropic Trust](#), the [Schwab Charitable Fund](#) (recently rebranded as [DAFGiving360](#)), and [DonorsTrust](#).¹² Because DAFs have a near-complete lack of donor and grantee reporting requirements, they allow for a high level of secrecy in donating funds.

Donor-Advised Fund Sponsor	Contributions to Climate Disinformation Organizations (2020-2022)
National Philanthropic Trust	\$242,789,215
Schwab Charitable Fund	\$212,672,432
DonorsTrust	\$181,493,387

- From 2020 to 2022, the top three private foundation funders of these climate disinformation organizations were the combined [Scaife Foundations](#), the [Searle Freedom Trust](#), and the [Lynde and Harry Bradley Foundation](#).¹³

The Scaife Foundations consist of the [Sarah Scaife Foundation](#), the [Allegheny Foundation](#), and the [Scaife Family Foundation](#).¹⁴ All three foundations were [founded by](#) members of the Scaife family, heirs to the Mellon family oil and banking fortune.¹⁵

Private Foundation	Contributions to Climate Disinformation Organizations (2020-2022)
Combined Scaife Foundations	\$36,136,000
Searle Freedom Trust	\$28,912,250
Lynde and Harry Bradley Foundation	\$21,811,200

Policy Solutions to Increase Transparency

The fossil fuel industry has been able to harness our charitable system for their disinformation campaigns, and to do it largely in secret. How? A [lack of adequate regulation](#), [insufficient oversight](#) from watchdog organizations, and active campaigning by powerful funders to [defeat charitable reform](#) proposals.¹⁶ Specific policy reforms that would fix this include the following:

- Disallow private foundations from using grants to donor-advised funds to meet their payout requirements.** Private foundations currently must disclose their major donors

and their grantees, but funneling grants through DAFs allows foundations to circumvent both of these transparency requirements.

- **Require private foundations to identify their grantees by Employer Identification Number, or EIN.** Private foundations only have to identify their grantees by manually-entered names, which are often abbreviated and misspelled. Requiring foundations to provide grantee EINs would allow regulators and the public to accurately and easily determine specific charitable grant recipients.
- **Grants from donor-advised funds should be reported on the individual DAF account level.** Currently, DAF grants are only required to be reported by the sponsoring organization in aggregate. Reporting them by individual account would allow regulators to tell if recipient nonprofit organizations meet the IRS's public support test, which is meant to ensure that charitable organizations are broadly supported. This reporting could be done by account ID number, rather than donor name, to protect anonymous givers.
- **DAF sponsors should be required to disclose to the IRS the names of all individual donors who have contributed \$10,000 or more to each DAF account.** This is equivalent to disclosure requirements for private foundations.
- **501(c)(4) organizations should be required to disclose to the IRS the names of all individual donors who have contributed \$10,000 or more to that organization.** This is equivalent to disclosure requirements for private foundations.

Fossil Fuel Philanthropy: The Full Report

Funding Climate Disinformation through Charity

“The fossil fuel industries disinformation campaign has penetrated right into this Committee Room by witnesses from organizations like the Cato Institute, the Heritage Foundation, the American Enterprise Institute, and the Competitive [Enterprise] Institute, which through 2021, have collectively received over half a billion dollars — half a billion dollars from fossil fuel related interests and that’s only the money that we know about.”

Opening statement of Senator Sheldon Whitehouse from the 2023 [U.S. Senate hearing](#) “Dollars and Degrees: Investigating Fossil Fuel Dark Money’s Systemic Threats to Climate and the Federal Budget”¹⁷

Over the past three years, we estimate that 16 percent of the funding of climate disinformation organizations has come from donor-advised funds, and 9 percent has come from private foundations.

Below we list the top funders of both types, as determined by our analysis of the grantees listed in the funders’ tax filings. Funders are listed in order of the total grants they made to climate disinformation organizations over the three years from 2020 to 2022.

Lists of the top private foundation and donor-advised fund funders of climate disinformation organizations are available [online](#).

Donor-Advised Funds Funding Climate Disinformation

In recent years, wealthy donors have been donating ever more billions to [donor-advised funds](#), or DAFs.¹⁸ A DAF is like a charitable bank account: a donor can donate to a personalized fund managed by a sponsoring nonprofit organization, and take a charitable deduction for that donation right away, but the donor then retains advisory privileges that let them recommend grants out of the fund to whichever charities they want, on whatever timeline they want.

This structure means that donors can claim significant charitable tax benefits for their contributions to DAFs while still maintaining de facto control over the funds. DAF giving can be completely anonymous, even to the IRS, since donations need only be credited to the sponsors managing the funds, not the original donors directing the gifts.

For both of these reasons, DAFs are an increasingly attractive option for donors who want to give untraceable major gifts. [Evidence suggests](#) that donors are taking advantage of this feature in particular to give to charities that are politically engaged.¹⁹

The following three donor-advised fund sponsors gave far and away the most grants to climate disinformation charities from 2020 to 2022. Together, these sponsors accounted for 67 percent of all DAF funding to these organizations over those three years.

- **National Philanthropic Trust** **\$242 million**

The [National Philanthropic Trust](#), or NPT, is the [second-largest charity](#) in the U.S., and took in more than \$13 billion in contributions in 2022.²⁰ The NPT funneled \$242 million to climate disinformation organizations from 2020 to 2022 — more than any other DAF sponsor, and two and a half times more than the \$95 billion given by Fidelity Charitable, the country's largest charity (and the largest DAF).

Since NPT is so large, grants to climate disinformation organizations made up an average of just 2 percent of NPT's total grants over those three years.

- **Schwab Charitable Fund** **\$212 million**

Coming in close on the NPT's heels, the third-largest charity in the U.S., [Schwab Charitable](#), granted a total of \$212 million to climate disinformation organizations from 2020 to 2022.²¹

Grants to climate disinformation organizations made up an average of just 2 percent of Schwab Charitable's total grants over those three years. But that percentage has been increasing; its \$155 million in climate disinformation grants made up 3 percent of its total grants in 2022 alone.

- **DonorsTrust** **\$181 million**

Mother Jones has [called](#) DonorsTrust “the dark money ATM of the conservative movement.”²² An offshoot of the [Philanthropy Roundtable](#) and an affiliate of the conservative [State Policy Network](#), it [positions itself](#) explicitly as the donor-advised fund to use for giving to conservative and libertarian causes “preserving the ideals of limited government, personal responsibility, and free enterprise.”²³

[DonorsTrust](#) doesn't give quite as many dollars to climate disinformation organizations as its bigger brethren above — just \$181 million from 2020 to 2022.²⁴ But those donations made up an average of 30 percent of its total grants over those three years. And its grants have gone to many of the organizations most active in questioning the link between fossil fuel emissions and climate change, including the Competitive Enterprise Institute, the Heartland Institute, the Committee for a Constructive Tomorrow, and the Americans for Prosperity Foundation.

DonorsTrust received \$303 million in incoming contributions from 2020 to 2022, including an estimated \$116 million in grants from private foundations. Private foundation donors are almost assuredly recommending these grants because of the anonymity DAFs like DonorsTrust offer. Foundation donors don't get any additional charitable deductions for giving grants to DAFs, since they already got those deductions when they put the money into their foundation in the first place. But private foundations must disclose both their donors and their grants, while DAFs don't have to disclose their donors and only have to disclose their grants in aggregate. So by funneling their grants through DAFs, foundation donors can bypass their disclosure requirements and give grants in complete secrecy.

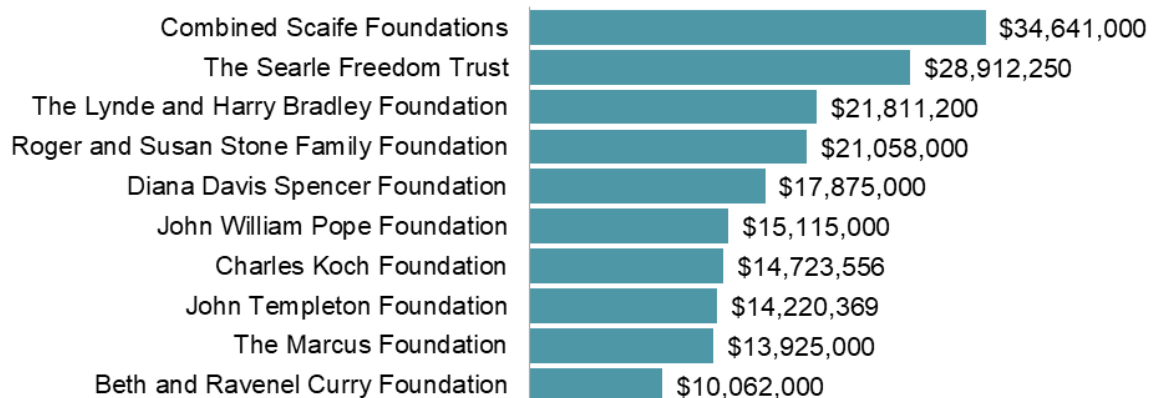
Private Foundations Funding Climate Disinformation

Private foundations are required to list their grantees in their annual tax filings. Unfortunately, however, they don't have to identify those grantees by Employer ID Number, only by manually-entered names, which are often abbreviated and misspelled. To identify private foundation funders of climate disinformation organizations, therefore, we compared the names of those organizations to the names of private foundation grantees using a string-matching comparison algorithm with a very high threshold for positive matches.

Based on this analysis, the ten private foundations below gave the most to climate disinformation organizations from 2020 to 2022.

10 Private Foundations Granting the Most to Climate Disinformation Nonprofits, 2020-2022

Total amount donated by private foundations in U.S. dollars



Source: IPS analysis of data from the Internal Revenue Service. Includes only grants from private foundations that filed IRS returns online in any year from 2020 to 2022. Climate disinformation grants include any grants made to 501(c)(3) organizations that an independent research effort identified as engaging in climate disinformation work as part or all of their organizational activities.

Some of these foundations deserve particular attention. Together, the five private foundations below gave an estimated total of \$126 million to disinformation organizations over the three years we analyzed.

- **The Scaife Foundations** **\$36 million**

The Scaife foundations are a combination of three separate foundations, including the [Sarah Scaife Foundation](#), the [Scaife Family Foundation](#), and the [Allegheny Foundation](#).²⁵ The foundations gave an estimated combined total of \$36 million in grants to climate disinformation organizations from 2020 to 2022, amounting to 16 percent of the foundations' total disbursements over that time period.

The foundations have [long been](#) top funders of nonprofits advocating for conservative policies.²⁶ They were consolidated by Richard Mellon Scaife, an heir to the Mellon oil and banking fortune. Before his death in 2014, he was a [long-time donor](#) to the Heritage Foundation, a think tank with a long track record of promoting conservative causes including climate disinformation.²⁷ Over his lifetime, Scaife [personally donated](#) an estimated \$23 million to the nonprofit, and eventually served as its vice chair.²⁸

In 2022 alone, the Scaife foundations gave grants to a Who's Who of influential climate disinformation organizations such as the American Legislative Exchange Council, the Atlas Network, the CO2 Coalition, the Committee for a Constructive Tomorrow, the Competitive Enterprise Institute, the Heartland Institute, and the Institute for Energy Research. The foundation has also [funded](#) the Heartland Institute's International Conferences on Climate Change for several years.²⁹

- **The Searle Freedom Trust** **\$29 million**

The [Searle Freedom Trust](#) gave an estimated total of \$29 million in grants to climate disinformation organizations from 2020 to 2022.³⁰ This amounted to 37 percent of its total disbursements over that time period. The foundation's grants included organizations such as the American Legislative Exchange Council, the CO2 Coalition, the American Enterprise Institute, and the Heartland Institute.

The Searle Freedom Trust was founded by [Daniel C. Searle](#), the former chairman of the G.D. Searle pharmaceutical company, the makers of products such as Ambien, Dramamine, and Aspartame.³¹ Searle family members still sit on the board.

Over the past three years, the foundation has also given an estimated \$500,000 to DAF accounts at DonorsTrust. This is perhaps not surprising since Kimberly Dennis, the [executive director](#) of the Searle Freedom Trust, is also the [board chair](#) of DonorsTrust.³²

- **The Lynde and Harry Bradley Foundation** **\$22 million**

The [Lynde and Harry Bradley Foundation](#) gave an estimated \$22 million in grants to climate disinformation organizations from 2020 to 2022, which accounted for 13 percent of its total disbursements over the time period.³³

The foundation tends to support organizations advocating for [school choice](#) and [radical election rule changes](#) following Donald Trump's loss in the 2020 election.³⁴ But it also supports any groups that promote climate disinformation as part of their policy efforts, such as the Heritage Foundation, the CO2 Coalition, the Competitive Enterprise Institute, and the Atlas Network.

- **The Roger and Susan Stone Foundation** **\$21 million**

The [Roger and Susan Stone Foundation](#) gave an estimated \$21 million in grants to climate disinformation organizations from 2020 to 2022, amounting to 55 percent of its total disbursements over those three years.³⁵ The bulk of the foundation's grants went to the Stand Together Trust, and smaller amounts went to the organizations such as the Committee for a Constructive Tomorrow and the Heartland Institute.

Paper company magnate Roger Stone, the founder of the foundation, died in 2021; his family [dissolved it](#) in 2023.³⁶

- **The Diana Davis Spencer Foundation** **\$18 million**

From 2020 to 2022, the [Diana Davis Spencer Foundation](#) gave an estimated total \$18 million in grants to climate disinformation organizations, accounting for 8 percent of its total disbursements over those three years.³⁷ The foundation's grants included organizations such as the American Legislative Exchange Council, the Media Research Center, the Competitive Enterprise Institute, and Turning Point USA.

Over the same time period, the foundation also gave more than \$32 million in grants to donor-advised funds at DonorsTrust, accounting for 15 percent of its total grants. There is no way of knowing where the DAF money ultimately ended up, but there is a high probability the foundation was moving grant money through DAFs to avoid public disclosure requirements.

Diana Davis Spencer, the foundation's executive chair, and her daughter, Abby Spencer Moffat, the foundation's CEO, are both [big players](#) in conservative policy circles, having served on boards of organizations such as the Federalist Society and the Heritage Foundation.³⁸ And climate disinformation organizations are not the only recipients of the Diana Davis Spencer Foundation's largesse: Spencer and Moffat made \$783,299 and \$805,037, respectively, in [total compensation](#) for their board service in 2022.³⁹

- **The John William Pope Foundation** **\$15 million**

The [John William Pope Foundation](#) gave an estimated \$15 million in grants to climate disinformation organizations from 2020 to 2022, amounting to 37 percent of its total disbursements over those three years.⁴⁰ The bulk of the foundation’s grants went to the John Locke Foundation, with smaller amounts going to organizations such as the Institute for Humane Studies, the Mercatus Center, and the State Policy Network.

The foundation is chaired by Art Pope, who co-founded the foundation with his father. Art Pope is a co-founder of the John Locke Foundation and has been a [long-time donor](#) to conservative politicians and charities.⁴¹ The Pope Foundation’s [statement of purpose](#) says that its funding is aimed specifically at “advancing the ideas of limited government, individual freedom, personal responsibility and strong communities.”⁴²

- **Honorable Mention: The Mercer Family Foundation** **\$250,000**

The [Mercer Family Foundation](#) only gave an estimated \$250,000 to one climate disinformation organization from 2020 to 2022 — the [Oregon Institute of Science and Medicine](#).⁴³ But over those same three years, the foundation gave a total of \$56 million to DAFs at DonorsTrust, which amounted to nearly 99 percent of the foundation’s total charitable distributions.

As we discussed above, the only significant concrete advantage that foundation donors get from funneling charitable grants through donor-advised funds like DonorsTrust is that it makes those grants completely anonymous — so we have no way of knowing where those grants ultimately ended up.

That said, we can make some educated guesses at the types of organizations that probably have received Mercer Family Foundation funding. The foundation was founded by hedge fund manager Robert Mercer [out of frustration](#) with the “ineffectiveness” of the Koch brothers’ network, and he and three of his family members are the foundation’s only [board members](#).⁴⁴ In previous years before switching to primarily give to DonorsTrust, the foundation gave grants to many climate change denial groups including the [Heartland institute](#), the [Media Research Center](#), the [CO2 Coalition](#), and the [Center for the Study of Carbon Dioxide and Global Change](#).⁴⁵

The foundation has also in the past given [small grants](#) to the World Wildlife Fund, the Wildlife Conservation Society, and the New York Botanical Garden.⁴⁶

The Climate Criminals of Fossil Fuel Philanthropy

A new research project, [ClimateCriminals.org](https://www.climatecriminals.org), has been assembling criminal charges against individuals who bear responsibility for delaying action on climate change and locking the U.S. — and planet Earth — onto a trajectory to blow past a [1.5°C](#) global temperature rise.⁴⁷

The Climate Criminals campaign, led by the newly formed Climate Accountability Research Project (CARP), profiled and charged 24 “enemies of the earth” who were selected from over 300 candidates from the polluter-industrial complex — a vast, sophisticated, and powerful web of ecologically destructive businesses — and includes leaders of fossil fuel corporations, communication firms, major investors in new fossil fuel infrastructure projects, and think tanks promoting climate denial.

Six of these 2024 Climate Criminals are firmly linked to fossil fuel philanthropy:

Bernard McNamee. A member of the Federal Energy Regulatory Commission during the Trump administration; [lead author](#) of the energy section of Project 2025 that would roll back climate protection legislation.⁴⁸

Brian Hooks. [President](#) of the Charles Koch Foundation and Stand Together Trust.⁴⁹

James M. Taylor. [President](#) of the Heartland Institute.⁵⁰

Kevin Roberts. [President](#) of the Heritage Foundation.⁵¹

Lawson Bader. [CEO](#) of the DAF sponsors DonorsTrust and Donors Capital Fund.⁵²

Mandy Gunasekara. Former Chief of Staff to the U.S. Environmental Protection Agency (EPA) during the Trump administration; [author](#) of the chapter of Project 2025 that addresses the EPA.⁵³

The Climate Criminals campaign aims to expose the climate disruption kingpins who operate behind the scenes, puppeteering the fossil fuel industry’s operations from the shadows.

These leading offenders have used their personal wealth, power, and position to press the accelerator on climate change by spreading disinformation, engaging in greenwashing, lobbying for and implementing new fossil fuel extraction projects, and delaying public action on climate change. These are indeed the top enemies of the earth, and future generations will want to know who was personally responsible.

See more about these individuals and the charges against them at www.climatecriminals.org.

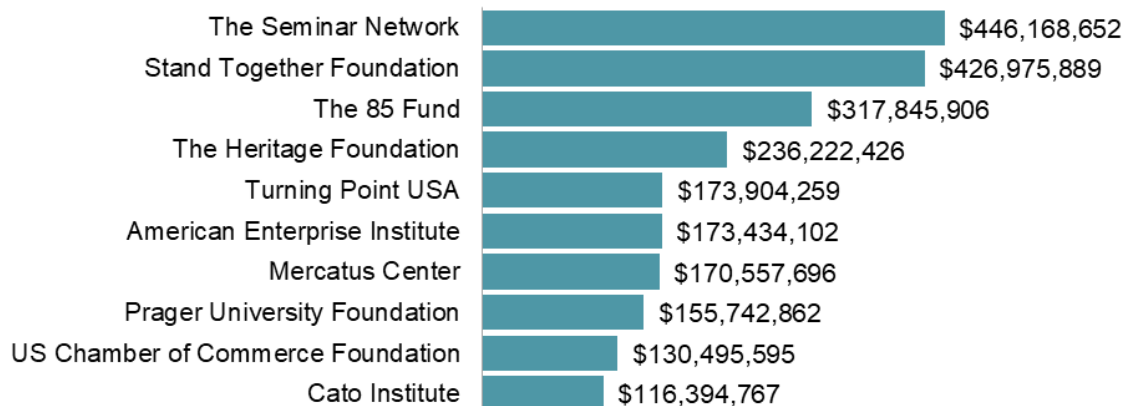
Top Climate Disinformation Charities

A broad range of nonprofits are involved in disseminating climate disinformation to some extent. Some of these organizations concentrate specifically on climate issues, while others address a wide variety of public policy issues, including climate.

For the most part, these organizations don't publish the proportion of their funding that goes to the different issues they work on. This makes it difficult to sort out how much of the charitable giving to these groups — including the top ten recipients shown below — is spent on climate disinformation in particular.

10 Climate Disinformation Charities Receiving the Most Contributions, 2020-2022

Total incoming contributions in U.S. dollars



Source: IPS analysis of data from the Internal Revenue Service. Includes only 501(c)(3) organizations that filed IRS returns online in any year from 2020 to 2022, and that an independent research effort identified as engaging in climate disinformation work as part or all of their organizational activities.

To help provide some perspective on this, we have separated the climate disinformation charities we examined into those that are largely or entirely focused on climate issues, and those for which climate issues are part of a larger package of conservative or libertarian causes. Groups are ordered by the total contributions they received over the three years from 2020 to 2023.

A full list of the climate disinformation organizations we investigated is available [online](#).

Groups Focused Largely or Entirely on Climate Disinformation

We identified six climate disinformation organizations where all, or nearly all, of the funding is likely being used to promote climate disinformation. Together, these organizations received \$219 million in contributions from 2020 to 2022.

- **Bipartisan Policy Center** **\$95 million**

The [Bipartisan Policy Center](#), or BPC, received a total of \$95 million in contributions from 2020 to 2022, including \$17 million from donor-advised funds and an estimated \$24 million from private foundations.⁵⁴ The largest DAF donor to BPC during the period was the [National Philanthropic Trust](#), which gave BPC \$11.4 million in grants, and the largest foundation donor was the [William and Flora Hewlett Foundation](#), which gave BPC \$4.2 million in grants, where the stated purpose was “for the energy program.”⁵⁵

[BPC](#) is perhaps unique among the organizations we analyze in this report in that rather than being founded solely by conservative, right-wing, or libertarian business advocates, it was founded by a powerful [group of mainstream politicians](#) from both sides of the aisle.⁵⁶ And, unlike the free-market think tanks we profile here, BPC makes our list of climate disinformation organizations not because it actively promotes fossil fuel expansion, but because it [promotes policies](#) that appear to address global warming, but which may have no effect, may delay needed large-scale solutions, and may [benefit BPC’s major donors](#) more than the planet.⁵⁷

While BPC now works on many issues including healthcare, housing, and national security, its roots are in [energy](#) and environmental policy.⁵⁸ In 2002, twenty bipartisan “[energy experts](#)” and politicians formed the [National Commission on Energy Policy](#), or NCEP, to come up with policy recommendations to address the dangers of climate change and dependence on foreign oil.⁵⁹ After delivering its final set of [recommendations](#) in 2007, the NCEP [morphed into](#) BPC, expanding its issue base as it changed its name.⁶⁰

Throughout its history, BPC has advocated for market-based solutions to global warming that are inoffensive to business — and that climate experts say are at best ineffective, and at worst compound the problem, or [distract from real solutions](#) that would drive down emissions.⁶¹ BPC has promoted [carbon credits](#), a solution which physicist [Joseph Romm](#), one of the people involved in the original formation of NCEP, [says](#) is “unscalable, unjust, and unfixable,” and “a scam designed to let polluters pretend to be doing something about their climate killing activities while actually doing nothing at all.”⁶² The organization has encouraged [private sector financing](#) of new energy technologies like artificial intelligence, biotechnology, and [carbon dioxide sequestration](#) — practices that they call “[natural climate solutions](#)” — which [climate experts say](#) are

“functional only as a promise.”⁶³ And, on occasion, BPC has even [backed](#) offshore oil drilling and natural gas hydrofracking.⁶⁴

This has led [critics to wonder](#) whether BPC’s policy proposals are driven more by a desire to address global warming, or by the interests of its [major donors](#) — which have included firms such as Chevron, British Petroleum, and ConocoPhillips.⁶⁵

- **Reason Foundation** **\$43 million**

The [Reason Foundation](#) received a total of \$43 million in total contributions from 2020 to 2022, including more than \$5 million from donor-advised funds and an estimated \$15 million from private foundations.⁶⁶ The largest DAF donor to the Foundation over that period by a long shot was [Vanguard Charitable](#), which gave it nearly \$3 million in grants.⁶⁷

The [Reason Foundation](#) is a libertarian think tank, a component of the [Koch brothers’ network](#) of charities, lobby groups, and political action committees that advocate for limited government and anti-regulation public policy.⁶⁸ The late David Koch was on its board, and it has [received funding](#) in the past from both David’s and Charles’ private foundations.⁶⁹

The Foundation works on a broad spectrum of policy issues, but the [environment in general](#) and [climate change in particular](#) are major areas of its focus, and they have produced a steady stream of reports, studies, and policy briefs around the topics designed to influence both legislation and popular opinion.⁷⁰ The Reason Foundation does not necessarily deny that global warming is happening, but it retreats to the standard pro-business, [anti-regulation arguments](#) that the level of climate change we are [experiencing now](#) is a normal, [natural phenomenon](#); that it [isn’t going to be as bad](#) as climate scientists are predicting; and that the solutions [will be worse](#) for [our economy, and humanity](#), than climate change itself — all of which goes against [established climate science](#).⁷¹ Reason Foundation Senior Fellow Julian Morris has also argued that increased carbon dioxide may actually have “[net benefits](#)” for humanity.⁷²

- **Media Research Center** **\$40 million**

The [Media Research Center](#), or MRC, received a total of \$40 million in incoming contributions from 2020 to 2022, including over \$4 million from donor-advised funds and an estimated \$11 million from private foundations.⁷³ The largest DAF grantors over that period were [Fidelity Charitable](#) and [DonorsTrust](#), which each gave just over \$900,000 in grants to MRC.⁷⁴ The largest foundation donor was the [Diana Davis Spencer Foundation](#), which gave MRC more than \$6 million in grants.⁷⁵

The Media Research Center is a nonprofit right-wing [news outlet](#) with a mission to debunk what it calls the liberal bias of the national news media.⁷⁶ It has labeled global warming as a “[media myth](#),” and calls people concerned about it “[climate alarmists](#).”⁷⁷ It is relatively small compared to organizations like the Heritage Foundation and the Competitive Enterprise Institute, but it is one of the organizations spreading the most climate-related disinformation on social media. In a [2021 study](#) by the Center for Countering Digital Hate, the Media Research Center was identified as one of the “Toxic Ten” media outlets responsible for most climate change denial on the internet.⁷⁸

- **Competitive Enterprise Institute** **\$21 million**

The [Competitive Enterprise Institute](#), or CEI, received a total of \$21 million in incoming contributions from 2020 to 2022, including \$6 million from donor-advised funds and another estimated \$6 million from private foundations.⁷⁹ The largest DAF donor over that period was [DonorsTrust](#), which gave \$2.5 million in grants to CEI, closely followed by \$2.3 million in grants from [Vanguard Charitable](#).⁸⁰ The largest foundation donors to CEI were the [Searle Freedom Trust](#) and the [Sarah Scaife Foundation](#), which each gave it \$1.4 million over those three years.⁸¹

CEI, a free-enterprise think tank, has an interesting take on global warming – they acknowledge that it is a reality, but argue that it isn’t a problem. According to the [Union of Concerned Scientists](#), CEI has said that “the greatest challenge we face is not warming, but [cooling](#).”⁸² And they engage in what they call a “[full-service approach](#)” to convince the public of this, including books, reports, newsletters, lobbying, and multimedia advertising campaigns.⁸³ In the past, CEI has put out misleading television ads [claiming](#) that the Antarctic ice sheet was “getting thicker” and [promoting carbon dioxide](#) under the slogan “They call it pollution. We call it life.”⁸⁴

CEI does work on many other policy issues, but its [largest single program](#) is its Center for Energy and Environment, which fights “anti-energy policies” such as emission caps and support for renewables.⁸⁵ According to the program’s [website](#), CEI was “instrumental” in blocking ratification of the 1997 [Kyoto Protocol](#) and in pressuring former President Trump to withdraw from the 2016 [Paris Agreement](#).⁸⁶ CEI also sponsors the website GlobalWarming.org, the blog and news site for the [Cooler Heads Coalition](#), a climate change denial coalition that counts many prominent conservative, anti-regulation, and anti-tax groups among its members.⁸⁷

- **Heartland Institute** **\$12 million**

The [Heartland Institute](#) received a total of \$12 million in total contributions from 2020 to 2022, including nearly \$5 million from donor-advised funds and more than \$1 million from private foundations.⁸⁸ The largest DAF donor to the Heartland Institute over those three years was [DonorsTrust](#), which was responsible for nearly \$3 million of its revenue,

and the largest private foundation donor was the [Sarah Scaife Foundation](#), which gave Heartland \$500,000 in grants.⁸⁹

The *Economist* once [described](#) the Heartland Institute as “the world’s most prominent think tank promoting skepticism about man-made climate change.”⁹⁰ While the right-leaning organization does research other topics, [climate policy](#) is a primary focus.⁹¹ The group has produced a [misinformation-riddled](#) high school [curriculum](#) questioning the scientific consensus on global warming; it has attempted to [recruit scientists](#) willing to testify that climate change is not a national security risk; and it perpetuated a [hoax](#) that more than 30,000 scientists had signed a petition saying that global warming was not a crisis, and was not man-made.⁹²

The Heartland Institute fell on hard times following a 2012 scandal in which they [put up billboards](#) comparing people who believe in climate change to the Unabomber, but [disinformation trackers say](#) its influence should not be underestimated.⁹³ It still receives about \$4 million in incoming contributions every year to support its programs. And in 2018, the Institute [said that it had been](#) “victorious” in its efforts to get people to question climate change, and was refocusing on pushing policies to increase domestic production of fossil fuels.⁹⁴

- **Committee for a Constructive Tomorrow** **\$8 million**

The [Committee for a Constructive Tomorrow](#), or CFACT, received \$8 million in incoming contributions from 2020 to 2022, including \$635,000 from donor-advised funds and an estimated \$692,000 from private foundations.⁹⁵ Its largest DAF funder over those three years was the [Fidelity Charitable Gift Fund](#), which gave CFACT more than \$277,000 in grants, and its largest foundation funder was the [Sarah Scaife Foundation](#), which gave \$450,000 in grants.⁹⁶

CFACT is a [libertarian group](#) founded to [advocate for](#) a “free-market approach” to environmental issues.⁹⁷ It was created to serve as a [conservative counterweight](#) to the Public Interest Research Groups, or PIRGs, and “Ralph Nader-type organizations” that advocate for environmental protections in the U.S.⁹⁸ CFACT has a large program [organizing students](#) on college campuses around the country, and hosts a climate change denial media site called ClimateDepot.com.⁹⁹

CFACT has a long and colorful history of issuing disinformation about climate change. In 2016, for example, the organization published a document called the [Climate Truth File](#), which stated that global temperatures have been flat for the past two decades; that sea level rise has been steady for a hundred years; that NASA studies showed that Antarctica was not losing ice mass.¹⁰⁰ According to [Media Bias Fact Check](#), all of these statements – along with the majority others in their Climate Truth File, on ClimateDepot.com, and other publications – are either false or misleading.¹⁰¹

Groups for Which Climate Disinformation Is Part of a Broad Package of Anti-Regulation Causes

- **Heritage Foundation** **\$236 million**

[The Heritage Foundation](#) received a total of \$236 million in incoming contributions from 2020 to 2022, including \$14 million from donor-advised funds and an estimated \$36 million from private foundations.¹⁰² The largest DAF donors to the Heritage Foundation over that period were [Fidelity Charitable](#) and [Schwab Charitable](#), which gave it \$3.0 million and \$2.5 million in grants, respectively.¹⁰³ The largest foundation donor over the three years was the [Diana Davis Spencer Foundation](#), which gave it grants of \$5.0 million.¹⁰⁴

The Heritage Foundation has long been one of the most powerful conservative think tanks in the United States. It influences public policy on a wide spectrum of issues, from economic and foreign policy to COVID-19 vaccines and emissions standards. In the past, the organization aligned itself with more mainstream Republican goals, but has [veered rightward](#) following the election of former President Trump.¹⁰⁵

The environment is by no means the Heritage Foundation's only focus, but at the time of their [2023 annual report](#), 9 of their 42 visiting fellows — more than any of their other 15 policy areas — were devoted to their Center for Energy, Climate, and Environment.¹⁰⁶ The Heritage Foundation's usual [position on climate change](#) is to deny that it is caused by human activity, to claim that [it is a myth](#) designed to “restrict personal freedoms,” and to oppose any efforts to limit fossil fuel emissions.¹⁰⁷

The Heritage Foundation [led the effort](#) to outline [Project 2025](#), a plan for the first 180 days of the next Trump administration, should he be re-elected.¹⁰⁸ The plan [includes changes](#) to the Department of Energy and the Environmental Protection Agency that would be disastrous for our climate.¹⁰⁹ And Paul Dans, the director of Project 2025, [has said](#) that “one of its aims” is to investigate whether climate change exists, and that “the science is still out” on whether fossil fuels are causing it.¹¹⁰

- **American Enterprise Institute** **\$173 million**

The [American Enterprise Institute](#), or AEI, received a total of \$173 million in contributions from 2020 to 2022, including \$18 million from donor-advised funds and an estimated \$28 million from private foundations.¹¹¹ The largest DAF donor to AEI was the [Schwab Charitable Fund](#), which gave it \$3.7 million in grants, and the largest foundation donor was the [Beth and Ravenel Curry Foundation](#), which gave it \$7.8 million in grants over the three year period.¹¹²

AEI is one of the largest think tanks in the country, with over \$340 million in assets as of its most recent annual [IRS filing](#).¹¹³ It is also one of the most influential: As Philip Hammond, the former British Foreign Secretary [said in a speech](#) given at AEI, “the work that you do here has a real-world impact. Papers become policy.”¹¹⁴

The policy areas AEI covers are broad, and it approaches them through a classical conservative [free-enterprise lens](#).¹¹⁵ Its staff primarily works on economic and social issues, but its comparatively small [Science and Energy](#) division is prolific, producing an outsize quantity of papers, opinion pieces, and multimedia on environmental topics — always from a business-friendly, anti-regulation point of view.¹¹⁶

Greenpeace USA has [written](#) that AEI has a long history of “distorting the science and solutions of climate change,” publicly questioning the risks of climate change and exaggerating the costs of solutions.¹¹⁷ While AEI does not deny that climate change is happening, its representatives have variously claimed that it is not certain that it is a [result of human activity](#); that [it won’t be as bad](#) as the scientific community says it will; that the Environmental Protection Agency calling greenhouse gasses “pollutants” is just “[political propaganda](#),” and that one potential solution is to [invest more heavily](#) in domestic production of natural gas.¹¹⁸

And AEI is apparently willing to go to unusual lengths to make its case. In 2007, the Guardian [reported](#) that just before the UN’s Intergovernmental Panel on Climate Change, or IPCC, was due to release a damning climate status report, the AEI offered \$10,000 each to several scientists to attack it.¹¹⁹ And when the IPCC released an updated climate report in 2021, warning that global heating was in danger of becoming irreversible and that catastrophe was potentially inevitable, AEI fellows [described it](#) as “alarmist” and “seriously misleading.”¹²⁰

- **Mercatus Center** **\$171 million**

The [Mercatus Center](#) received a total of \$171 million in contributions from 2020 to 2022, including \$38 million from donor-advised funds and an estimated \$13 million from private foundations.¹²¹ The largest DAF donor to the Mercatus Center over the period was [Vanguard Charitable](#), which gave more than \$19 million in grants, and the largest foundation donor was the [John Templeton Foundation](#), which gave over \$2 million in grants.¹²²

The [Mercatus Center](#) is a conservative think tank currently hosted at George Mason University.¹²³ It is one of the components of Charles [Koch’s network](#) of libertarian advocacy organizations, and Koch is an emeritus member of the Mercatus Center’s [board of trustees](#).¹²⁴

The Mercatus Center's primary research focus is on market economics — in their words, “how markets solve problems and help us lead happier, healthier, and richer lives.” Neither energy policy, the environment generally, nor climate change show up in the Center's listed [areas of research](#), but its research fellows have issued some columns, statements, and policy briefs on the subject.¹²⁵

The Center's analysts do not deny that climate change is happening. Their work instead seeks to downplay its severity, whether by [casting doubt](#) on the damage caused by greenhouse gasses, claiming that concerns over climate-related natural disasters are [overblown](#), or contending that [other risks](#) — like cybersecurity holes and political influence over the Federal Reserve — are greater.¹²⁶ And both their research and their advocacy tend to be focused on what it means for business — they have written, for example, on how businesses can manage climate-related risks like [population migration](#), and [argued](#) that the Securities and Exchange Commission overstepped its authority when it [set rules](#) for disclosure of company emissions.¹²⁷

- **U.S. Chamber of Commerce Foundation** **\$130 million**

The U.S. Chamber of Commerce Foundation is the educational arm of the world's largest business association, the [U.S. Chamber of Commerce](#).¹²⁸ The Foundation is a [501\(c\)\(3\)](#) charity, so donations to it are tax deductible as charitable contributions, but it is limited in the amount of political advocacy work it can do.¹²⁹ The Foundation's parent, the much larger Chamber, is a 501(c)(6) charity, so donations to it are not deductible as charitable contributions, but it can engage in a certain amount of electioneering and an unlimited amount of lobbying.

The [U.S. Chamber of Commerce Foundation](#) received a total of \$130 million in contributions from 2020 to 2022, including \$20 million from donor-advised funds and an estimated \$34 million from private foundations.¹³⁰ The largest DAF donor to the foundation over that period was the [Tides Foundation](#), which gave it \$10 million in grants to fund its [Hiring Our Heroes](#) program, an initiative that links veterans with training and job opportunities.¹³¹ (The Chamber Foundation has since come [under right-wing attack](#) for accepting these Tides Foundation grants.¹³²) The largest foundation donor was the [Starr Foundation](#), which gave it \$9.5 million in grants to renovate the historic building that houses its parent [business association's headquarters](#) in Washington, DC.¹³³

[The purpose](#) of any chamber of commerce, including the U.S. Chamber, is to protect and advocate for its members' interests, including lobbying for business-friendly public policy.¹³⁴ “No matter who or where our members are,” the Chamber [says](#), “we are their seat at the table and voice in the debate.”¹³⁵ Although the Foundation can't participate directly in this advocacy work, it can support the business association's agenda through its [educational and research programs](#).¹³⁶

And the business association's [membership](#) includes the largest corporations in the country, includes [fossil fuel companies](#).¹³⁷ Accordingly, the Chamber has a dicey record when it comes to climate change.

In 2021, the Climate and Development Lab at Brown University produced a damning [report](#) on the Chamber's climate record over the twenty years from 1989 to 2009, and found patterns of "uncertainty, denial and delay."¹³⁸ The report showed that the Chamber has played a [key role](#) in defeating emission-reduction legislation and discrediting climate science.¹³⁹

In recent years, this has meant actively [opposing efforts](#) to regulate greenhouse gas emissions, fighting state [legislation](#) and [executive goals](#) to address global warming, [challenging scientific evidence](#) on climate change, [suing](#) the Securities and Exchange Commission over rules that require public companies to disclose their emissions, and [excluding votes](#) for energy efficiency legislation from its scorecards of Congressional legislators.¹⁴⁰ At one point, the Chamber even [claimed](#) that global warming would, "on balance, be beneficial to humans."¹⁴¹

The Chamber has run into recent controversy because of this stance. Back in 2009, both [Nike and Apple](#) quit the Chamber because of its climate policy.¹⁴² In more recent years, 37 Chamber members, including Microsoft, Meta, and Pfizer, have [publicly denounced](#) the Chamber's position on climate, but they so far have not resigned from the organization.¹⁴³ And this year two Senators issued an [open letter](#) asking task force members to demand transparency about the task force's funding sources and to resign if the task force wasn't really being effective.¹⁴⁴

The Chamber has made some weak accommodations since then, forming a climate [task force](#) in 2019 and introducing a slogan of "[Inaction is not an Option](#)" in 2021.¹⁴⁵ It sends large delegations to [international climate summits](#).¹⁴⁶ And, after [fiercely lobbying](#) against President Biden's Inflation Reduction Act, or IRA, largely on climate grounds, the Chamber appears [poised to support](#) the climate provisions of the IRA.¹⁴⁷

But the Chamber qualifies its position by saying that any solutions for global warming must be [bipartisan](#), [market-based](#), and [internationally binding](#).¹⁴⁸ And critics have said that the task force still largely represents its powerful [fossil fuel members](#); that its attendance at the most recent COP28 climate summit was to better represent those fossil fuel interests; and that its current support for the IRA may be in large part because it contains [subsidies and tax credits](#) that could go to fossil fuel companies to develop carbon sequestration and hydrogen fuel programs.¹⁴⁹

- **Leadership Institute**

\$91 million

The [Leadership Institute](#) took in a total of \$91 million in total contributions from 2020 to 2022, including \$7 million from donor-advised funds and an estimated \$6 million from private foundations.¹⁵⁰ The largest DAF donor to the Institute was [Fidelity Charitable](#), which gave it \$2.2 million in grants — almost three times as much as the next-largest DAF donor, [Schwab Charitable](#).¹⁵¹ The largest private foundation donor to the Institute was the [Glacs Endowment Fund](#), which gave it an estimated \$650,000 in grants.¹⁵²

The Leadership Institute is a nonprofit training organization that [teaches conservatives](#) “how to succeed in politics, government, and the media.”¹⁵³ Students of the Institute’s programs learn how to recruit, organize, and mobilize people to advocate for conservative public policies, as well as run for office and communicate through all forms of media. The Institute also has a program to organize future conservative leaders on [college campuses](#) to, in its words, “expose leftist thugs and their attacks on freedom.”¹⁵⁴

Climate change isn’t explicitly a major part of the Institute’s programming. But the topic is included in its educational materials — including, for example, a video on how to host a “[Global Warming Beach Party](#)” event to combat climate science, and suggestions to videotape opponents and distribute climate change denial literature.¹⁵⁵

- **State Policy Network**

\$59 million

The [State Policy Network](#), or SPN, received a total of \$59 million in contributions from 2020 to 2022, including \$28 million from donor-advised funds and an estimated \$21 million from private foundations.¹⁵⁶ The largest DAF donor to SPN over the period by a long shot was [DonorsTrust](#), which gave \$26.0 million in grants.¹⁵⁷ The largest foundation donor was the [Roe Foundation](#) — a foundation established by the deceased [Thomas Roe](#), the former vice chair of the Republican party — which gave \$7.9 million in grants.¹⁵⁸

Originally [created by](#) the American Legislative Exchange Council (described below), and originally housed at the Heartland Institute (described above), SPN is now an independent [coalition](#) of nearly two hundred conservative and libertarian groups.¹⁵⁹ Its [role](#) is to provide fundraising support, training, and capacity building services to think tanks and policy organizations focused on state-level policy initiatives.¹⁶⁰

SPN’s [membership directory](#) includes almost all of the major climate disinformation organizations in this report — including the Atlas Network, the Competitive Enterprise Institute, the Heartland Institute, the Heritage Foundation, and the Reason Foundation — as well as 64 state think tanks.¹⁶¹

Its membership covers a wide range of conservative policy interests, so SPN's issue base is wide-ranging as well. It does not engage in a great deal of anti-environmental policy initiatives on its own, and it does not explicitly prioritize climate-related campaigns by its members.

However, Greenpeace USA reported that SPN not only [promoted](#) climate science denial conferences put on by its member the Heartland Institute but also distributed the Institute's climate disinformation reports.¹⁶² According to the Center for Media and Democracy, SPN [publicly supported](#) states withdrawing from regional emissions-reduction programs.¹⁶³ DeSmog uncovered evidence that SPN used its connections to [help fund](#) member organizations' programs to discredit state limits on greenhouse gas emissions.¹⁶⁴ And in its 2024 list of "[Top Issues to Watch](#)," SPN said that it would be working to prevent states from adopting more wind and solar energy sources.¹⁶⁵

- **Institute for Humane Studies** **\$58 million**

The [Institute for Humane Studies](#), or IHS, received a total of \$58 million in incoming contributions from 2020 to 2022, including \$4.5 million in grants from donor-advised funds and an estimated \$25 million from private foundations.¹⁶⁶ The largest DAF donor to IHS was [Fidelity Charitable](#), which gave it \$2.6 million in grants over the three-year period — over three times more than the next-largest DAF donor, [Vanguard Charitable](#).¹⁶⁷ The largest foundation donor was The [Charles Koch Foundation](#), which gave it \$11.1 million in grants.¹⁶⁸

IHS is an academic research organization hosted by George Mason University. It is a component of [Charles Koch's network](#) of libertarian advocacy organizations and a frequent recipient of [Koch Foundation support](#).¹⁶⁹ IHS focuses on [college students](#), awarding scholarships, conducting seminars, and providing career support for those interested in learning more about libertarian and free-market ideas.¹⁷⁰

IHS does not explicitly publicly prioritize either the environment generally or climate change specifically as research areas, but its free-market, anti-regulation perspective has made it what Mother Jones [called](#) "a haven for climate change deniers," with key climate change denying researchers serving as professors or lecturers.¹⁷¹ Greenpeace USA has also [labeled](#) IHS a "Koch Industries climate denial front group."¹⁷²

- **Manhattan Institute** **\$55 million**

The [Manhattan Institute for Policy Research](#) received a total of \$55 million in contributions from 2020 to 2022, including \$6 million from donor-advised funds and an estimated \$17 million from private foundations.¹⁷³ The largest DAF donor to the Manhattan Institute over the three-year period was [Fidelity Charitable](#), which gave it

\$1.9 million in grants, and the largest foundation donor was the [Paulson Family Foundation](#), which gave it \$2.4 million.¹⁷⁴

The Manhattan Institute is a conservative think tank aimed at “[expanding economic freedom](#),” primarily in domestic policy, and in particular in our country’s largest cities.¹⁷⁵ It works to advocate conservative public policy through research papers, an [online journal](#), and a [support network](#) for business school students.¹⁷⁶

Because of its urban focus, the Manhattan Institute has less of a presence in the global warming debate than its national-policy-focused peers. It was nevertheless [identified](#) by the Union of Concerned Scientists, or UCS, as a climate change “denier organization” — in part because it has received a good deal of contributions from ExxonMobil in the past, but largely because several of the Institute’s senior fellows are at the forefront of critiques of international climate agreements and renewable energy.¹⁷⁷

The UCS reported, for example, that Manhattan Institute senior fellow Robert Bryce has often [erroneously claimed](#) that wind turbines are a severe danger to birds and public health, and that his colleague Oren Cass has [argued](#) that the international Paris Agreement on climate was “somewhere between a farce and a fraud.”¹⁷⁸ Representatives of the Institute have also continually [harped on](#) the expense of renewables — including in [testimony before Congress](#) — while minimizing the costs not only of fossil fuel development, but also natural disasters caused by climate change.¹⁷⁹

- **Atlas Network** **\$52 million**

The [Atlas Network](#), formerly known as the Atlas Economic Research Foundation, received \$52 million in total incoming contributions from 2020 to 2022, including nearly \$12 million from donor-advised funds and another estimated \$12 million from private foundations.¹⁸⁰ The largest DAF grantor to the Atlas Network over those three years was [Vanguard Charitable](#), and the largest foundation donor was the [John Templeton Foundation](#).¹⁸¹ Both Vanguard and the Templeton Foundation gave the Atlas Network an estimated \$6 million in grants over the period.

SourceWatch has [described](#) the Network as “the Johnny Appleseed of antiregulation groups,” with the mission, in the words of its former president, to “litter the world with free-market think-tanks.”¹⁸² The Atlas Network is a partner to the State Policy Network, but instead of focusing on state-level policy, Atlas’ own mission is to develop and support libertarian think tanks internationally. And it has largely succeeded: The Atlas Network is now a [coalition](#) of more than five hundred free-market, limited government nonprofit think tanks across a hundred countries.¹⁸³

But the Atlas Network is far from an independent, organic group; it is a component of [Charles Koch’s network](#) of inter-coordinated anti-regulation organizations all pushing

hard for corporate-friendly policies.¹⁸⁴ The Atlas Network does not provide a breakdown of the areas covered by their policy work on their website, annual reports, or IRS returns, but their work includes financing [public relations campaigns](#) to defeat climate protection legislation, [spreading disinformation](#) about climate policy, and [criminalizing climate protest](#).¹⁸⁵ The Atlas Network has also [co-sponsored](#) climate-denial conferences put on by the Heartland Institute.¹⁸⁶

- **Americans for Prosperity Foundation** **\$33 million**

The [Americans for Prosperity Foundation](#), or AFP Foundation, received a total of \$33 million in incoming contributions from 2020 to 2022, including \$3 million from donor-advised funds and nearly \$2 million from private foundations.¹⁸⁷ The largest DAF donor over that period was the [Schwab Charitable Fund](#), which gave AFP \$1.1 million in grants, and the largest foundation donor was the [Buntrock Foundation for Leadership](#), which gave \$500,000 in grants.¹⁸⁸

The AFP Foundation is the 501(c)(3) sister organization of [Americans for Prosperity](#), a 501(c)(4) organization co-founded by deceased billionaire oil magnate David Koch.¹⁸⁹ Both organizations are part of the [Koch Network](#), a group of nonprofit and political advocacy organizations founded by David and his surviving brother Charles.¹⁹⁰

As a 501(c)(3), the AFP Foundation can't be directly involved in political campaigns and is limited in how much lobbying it can do, so it isn't as [activist an organization](#) as Americans for Prosperity.¹⁹¹ But it can offer its donors income tax deductions for their donations, and is allowed to transfer a certain amount of revenue to its sister (c)(4).

And, in its own way, it works to promote the same deregulatory policies that stand to benefit the Koch brothers' corporations, which include climate disinformation efforts. It was [identified](#) by the Union of Concerned Scientists as one of the "Oil Eight" — eight prominent policy organizations actively working to dispute climate science.¹⁹² And it manages a project called the [Grassroots Leadership Academy](#), which produced a K-12 curriculum with a course arguing that moving away from fossil fuels would be "disastrous" for humanity.¹⁹³

The Foundation was also one of two organizations arguing a key case before the U.S. Supreme Court that [severely weakened donor disclosure laws](#), making it ever easier for donors to contribute to politically engaged nonprofits — including climate disinformation groups — in secret.¹⁹⁴

- **American Legislative Exchange Council** **\$25 million**

The [American Legislative Exchange Council](#), or ALEC, took in a total of \$25 million in incoming contributions from 2020 to 2022, including \$2 million from donor-advised

funds and an estimated \$5 million from private foundations.¹⁹⁵ The largest DAF donor over the period was the [National Philanthropic Trust](#), which gave ALEC over \$800,000 in grants, and the largest foundation donor was the [Lynde and Harry Bradley Foundation](#), which gave ALEC an estimated \$1.9 million in grants.¹⁹⁶

ALEC may not have the huge revenue streams of other organizations on this list, but it is more influential than many of them. “ALEC is not a lobby; it is not a front group,” [writes](#) the Center for Media and Democracy.¹⁹⁷ “It is much more powerful than that.” ALEC’s role is to connect corporate lobbyists directly with state legislators so that those lobbyists can have a direct hand in creating the laws that govern their states. Its effectiveness led CMD to [describe it](#) as a “corporate bill mill.”¹⁹⁸

Approximately 2,000 state legislators and 300 corporate lobbyists have memberships in ALEC. The corporate members pay for their memberships, receiving tax deductions for doing so. Their contributions also get them [a seat at the table](#) with the legislative members — a direct line of communication that gives them incomparable influence in writing legislation.¹⁹⁹

ALEC has “[task forces](#)” in nine broad policy areas, from education and health care to taxes and technology.²⁰⁰ These are not listed on their website or their annual report, but are listed in their annual [IRS returns](#).²⁰¹ The ALEC task force that covers climate change is their task force on Energy, Environment, and Agriculture. And when it comes to climate change, [their stance](#) is that it is an inevitable “historical phenomenon,” and that [efforts to reduce emissions](#) are not only “infeasible and unenforceable” but also cause more harm than good.²⁰² And since ALEC’s [stated mission](#) is to promote free-market policies and limit government control, the bills that ALEC has facilitated [reflect those interests](#) — including support for fracking and pipeline development, slashing emissions standards, and repealing requirements for renewable energy sources.²⁰³

Related 501(c)(4) Organizations

For this analysis, we have looked only at [501\(c\)\(3\)](#) nonprofit organizations.²⁰⁴ These are organizations that offer their donors several types of tax-advantaged giving, including income tax deductions for their donations. These organizations are prohibited from politicking — advocating for or against specific political candidates or campaigns — and they can only do a limited amount of lobbying for legislation.

However, many 501(c)(3) nonprofit organizations, including many of the climate disinformation organizations we analyze here, are affiliated with [501\(c\)\(4\)](#) organizations.²⁰⁵ 501(c)(4) groups don't offer income tax deductions for incoming donations, but donors can avoid capital gains taxes by donating appreciated noncash assets to them. In addition, 501(c)(4) organizations are allowed to engage in politicking and an unlimited amount of lobbying.

The money flowing into 501(c)(3) and 501(c)(4) organizations is kept separate, for the most part. But 501(c)(3) organizations are [allowed to fund](#) non-political activities of their affiliated 501(c)(4)s as long as they steer clear of the political ones.²⁰⁶ So if a donor gives money to a 501(c)(3) that uses some of that money to fund non-political programs at its affiliated 501(c)(4), that can, in turn, free up other revenue that the 501(c)(4) can use on its political activities.

501(c)(3)s, then, are more connected to their 501(c)(4)s than they might seem. And some climate denial 501(c)(3)s have 501(c)(4)s that are extremely active in climate change denial and climate disinformation campaigns. Below we list those that receive significant amounts of incoming contributions and that are related to the climate disinformation organizations described above.

501(c)(4) Organizations Related to Analyzed Climate Disinformation 501(c)(3) Organizations, 2020-2022

501(c)(4) Organization	Related 501(c)(3) Organization(s)	Incoming Contributions (2020)	Incoming Contributions (2021)	Incoming Contributions (2022)	Total Incoming Contributions (2020-2022)
Believe In People	Stand Together Foundation, Charles Koch Foundation	\$0	\$0	\$4,309,006,000	\$4,309,006,000
CCKC4	Stand Together Foundation, Charles Koch Foundation	\$1,212,935,082	\$0	\$21,305,565	\$1,234,240,647
Americans For Prosperity	Americans for Prosperity Foundation	\$58,407,295	\$112,887,776	\$108,216,150	\$279,511,221
Stand Together C4 Fund	Stand Together Foundation, Charles Koch Foundation	\$0	\$0	\$100,000,000	\$100,000,000
Heritage Action For America	The Heritage Foundation	\$15,328,730	\$17,934,049	\$20,072,708	\$53,335,487
Music C4	Stand Together Foundation, Charles Koch Foundation	\$0	\$0	\$45,000,000	\$45,000,000
Bipartisan Policy Center Action	Bipartisan Policy Center	\$3,576,800	\$6,011,057	\$4,292,115	\$13,879,972
American Movement	Media Research Center	\$0	\$2,000,000	\$3,306,325	\$5,306,325

Source: IPS analysis of data from the Internal Revenue Service. Includes only 501(c)(4) organizations related to at least one 501(c)(3) organization that an independent research effort identified as engaging in climate disinformation work as part or all of their organizational activities.

Policy Solutions to Increase Transparency

Our nonprofit charitable sector provides critical services to millions, enriches our lives through the arts and sciences, and protects the flora and fauna essential to life on this planet.

Unfortunately, decades of *status quo* federal policy have made the charitable sector vulnerable to exploitation. Fossil fuel corporations and their leaders use charitable vehicles and tax advantages to spread disinformation about climate change, strip existing environmental protections, and fight new emissions regulations — and are doing it all at taxpayers' expense.

They are able to avoid huge amounts of taxes from their giving, through both charitable [income tax deductions](#) and the avoidance of [capital gains taxes](#) when they donate appreciated assets.²⁰⁷

The fossil fuel industry has been able to harness our charitable system for their disinformation campaigns, and to do it largely in secret, because of a [lack of adequate regulation](#), a [lack of oversight](#) from watchdog organizations, and active campaigning by powerful funders to [defeat charitable reform](#) proposals.²⁰⁸

We cannot afford to let this continue. Specific policy reforms that would increase transparency include the following:

- **Disallow private foundations from using grants to donor-advised funds to meet their payout requirements.** Private foundations currently must disclose their major donors and their grantees, but funneling grants through DAFs allows foundations to circumvent both of these transparency requirements.
- **Require private foundations to identify their grantees by Employer Identification Number, or EIN.** Private foundations only have to identify their grantees by manually-entered names, which are often abbreviated and misspelled. Requiring foundations to provide grantee EINs would allow regulators and the public to accurately and easily determine specific recipients.
- **Grants from donor-advised funds should be reported on the individual DAF account level.** Currently, DAF grants are only required to be reported by the sponsoring organization in aggregate. Reporting them by individual account would allow regulators to tell if recipient organizations meet the IRS's public support test, which is meant to ensure that charitable organizations are broadly supported. This reporting could be done by account ID number, rather than donor name, to protect anonymous givers.

- **DAF sponsors should be required to disclose to the IRS the names of all individual donors who have contributed \$10,000 or more to each DAF account.** This is equivalent to disclosure requirements for private foundations.
- **501(c)(4) organizations should be required to disclose to the IRS the names of all individual donors who have contributed \$10,000 or more to that organization.** This is equivalent to disclosure requirements for private foundations.

Methodology

The charities behind climate science denial are well-funded, interconnected, and have influence at the highest levels of government. Many of them are tracked by activist websites, science-based nonprofits, and journals such as [DeSmog](#), [Greenpeace](#), the [Union of Concerned Scientists](#), [SourceWatch](#), the [Sierra Club](#), and the [Climate Investigations Center](#).²⁰⁹

Using these sources, we compiled a list of the [501\(c\)\(3\)](#) charities most involved in climate disinformation and denial, as well as any 501(c)(3) related organizations reported on [Schedule R](#) of the original charities' tax returns.²¹⁰ To discover the top funders and recipients of this group, we analyzed the following:

Data for climate disinformation charities comes from the Form 990 returns of any of our list of climate disinformation charities filing online from 2020 to 2022 (the most recent year available for most returns). In all cases, those years refer to each organization's fiscal year end.

Data for DAF funders comes from the Form 990 returns of any DAF sponsors filing returns online from 2020 to 2022 for which donor-advised funds made up 10 percent or more of total assets. Grantees were identified by matching the Employer ID Numbers of their grant recipients listed on Schedule I to the Employer ID Numbers of the organizations on our list of identified climate disinformation charities.

Data for private foundation funders comes from the Form 990-PF returns of any foundations filing electronically from 2020 to 2022. Private foundations are required to list their grantees in their annual returns, but do not have to identify those grantees by Employer ID Number — only by manually-entered names, which are frequently abbreviated and misspelled. To identify private foundation funders of climate disinformation organizations, therefore, we compared the names of those organizations to the names of private foundation grantees listed in their annual returns using a string-matching [comparison algorithm](#) with a very high threshold for positive matches.²¹¹

We identified six climate disinformation organizations that are largely or entirely focused on climate issues — organizations where all or nearly all the funding is likely being used to promote climate disinformation. These organizations alone received \$219 million in contributions from 2020 to 2022.

Together, all 137 climate disinformation organizations received \$5.8 billion in contributions over the three years we analyzed. However, most of them are multi-issue research organizations that work on multi-point, broad-based agendas, of which climate may be one part. Because they are not required to disclose their revenue allocations to specific issues, we have no way of knowing how much of the \$5.8 billion total was used to fund climate disinformation.

This means that estimates of the total amount spent on climate disinformation could range anywhere from a conservative \$219 million into the billions of dollars.

In addition, we looked only at donations coming from donor-advised funds and private foundations, because those are the only sources where public information is available. The largest single source of donations — \$4.2 billion — is individual and corporate donors for which charitable donations are private to themselves and the IRS.

It is fair to say, therefore, that the funds we are able to track through private foundations and donor-advised funds are just the tip of the iceberg when it comes to the charitable funding of climate disinformation.

All of the information in this report is based only on giving to nonprofit organizations designated as 501(c)(3) charitable organizations. For the most part, in this analysis, we have not included funding to 501(c)(4) organizations — organizations that can campaign for candidates and can do a greater amount of lobbying.

A full list of the organizations we investigated, as well as lists of their top private foundations and DAF funders, are available online at <https://inequality.org/wp-content/uploads/2024/09/Fossil-Fuel-Philanthropy-Data-Tables.pdf>.

End Notes

Unless otherwise noted, URLs listed below were most recently accessed September 10-11, 2024.

¹ Chuck Collins, Josh Hoxie, and Helen Flannery, “Warehousing Wealth: Donor-Advised Charity Funds Sequestering Billions in the Face of Growing Inequality,” Institute for Policy Studies, July 25, 2018, <https://ips-dc.org/report-warehousing-wealth/>.

² Public subsidy costs detailed in Chuck Collins, Helen Flannery, and Bella DeVaan, “Revealing the True Cost of Billionaire Philanthropy,” Institute for Policy Studies, November 20, 2023, <https://inequality.org/great-divide/true-cost-of-billionaire-philanthropy/>. Charitable deductibility explained in “Charitable contribution deductions,” Internal Revenue Service, <https://www.irs.gov/charities-non-profits/charitable-organizations/charitable-contribution-deductions>.

³ Competitive Enterprise Institute’s annual returns from *ProPublica*’s Nonprofit Explorer at <https://projects.propublica.org/nonprofits/organizations/521351785>.

⁴ Kyoto Protocol explained in “What is the Kyoto Protocol?” United Nations Framework Convention on Climate Change, https://unfccc.int/kyoto_protocol. Paris Agreement explained in “What is the Paris Agreement?” United Nations Framework Convention on Climate Change, <https://unfccc.int/process-and-meetings/the-paris-agreement>.

⁵ Heritage Foundation’s annual returns from *ProPublica*’s Nonprofit Explorer at <https://projects.propublica.org/nonprofits/organizations/237327730>.

⁶ Zoya Teirstein, “What Project 2025 would do to climate policy in the US,” *Grist*, July 29, 2024, <https://yaleclimateconnections.org/2024/07/what-project-2025-would-do-to-climate-policy-in-the-us/>.

⁷ *DeSmog*’s research available at <https://www.desmog.com/databases/>. Union of Concerned Scientists’ research available at <https://www.ucsusa.org/resources/global-warming-skeptic-organizations>. Climate Investigations Center’s research available at <https://climateinvestigations.org/>.

⁸ Julia Kagan, “501(c)(3) Organization: What It Is, Pros and Cons, Examples,” *Investopedia*, March 9, 2024, <https://www.investopedia.com/terms/1/501c3-organizations.asp>.

⁹ Seminar Network’s annual returns from *ProPublica*’s Nonprofit Explorer at <https://projects.propublica.org/nonprofits/organizations/463508366>. Stand Together Foundation’s annual returns from *ProPublica*’s Nonprofit Explorer at <https://projects.propublica.org/nonprofits/organizations/273197768>. Leonard Leo biography from Andy Kroll, Andrea Bernstein, and Ilya Marritz, “We Don’t Talk about Leonard: The Man Behind the Right’s Supreme Court Supermajority,” *ProPublica*, October 11, 2023, <https://www.propublica.org/article/we-dont-talk-about-leonard-leo-supreme-court-supermajority>. The 85 Fund’s annual returns from *ProPublica*’s Nonprofit Explorer at <https://projects.propublica.org/nonprofits/organizations/202466871>.

¹⁰ Charles Koch information from Matt Durot, “Billionaire Charles Koch Shares His Secret Plan To Pass On His Fortune And Influence,” *Forbes*, October 10, 2023, <https://www.forbes.com/sites/mattdurot/2023/10/10/billionaire-charles-koch-shares-his-secret-plan-to-pass-on-his-fortune-and-influence/>. Stand Together network description from “Koch Network Reorganizes as ‘Stand Together,’” *Philanthropy News Digest*, May 22, 2019, <https://philanthropynewsdigest.org/news/koch-network-reorganizes-as-stand-together>. Libertarian nature of the Seminar Network from Koch Network Database, “Seminar Network,” *DeSmog*, <https://www.desmog.com/seminar-network/>.

¹¹ Charles Koch Institute’s annual returns from *ProPublica*’s Nonprofit Explorer at <https://projects.propublica.org/nonprofits/organizations/274967732>. Heritage Foundation’s annual returns from *ProPublica*’s Nonprofit Explorer at <https://projects.propublica.org/nonprofits/organizations/237327730>. The Seminar Network’s annual returns from *ProPublica*’s Nonprofit Explorer at <https://projects.propublica.org/nonprofits/organizations/463508366>.

¹² National Philanthropic Trust’s annual returns from *ProPublica*’s Nonprofit Explorer at <https://projects.propublica.org/nonprofits/organizations/237825575>. Schwab Charitable Fund’s annual returns from *ProPublica*’s Nonprofit Explorer at <https://projects.propublica.org/nonprofits/organizations/311640316>. Rebranding of Schwab Charitable Fund from John Manganaro, “After 25 Years, Schwab Charitable Has a New Name,” *ThinkAdvisor*, June 21, 2024, <https://www.thinkadvisor.com/2024/06/21/after-25-years-schwab-charitable-has-a-new-name/>. DonorsTrust’s annual returns from *ProPublica*’s Nonprofit Explorer at <https://projects.propublica.org/nonprofits/organizations/522166327>.

¹³ Description of Scaife Family Foundations from Climate Disinformation Database, “Scaife Family Foundations,” *DeSmog*, <https://www.desmog.com/scaife-family-foundations/>. Searle Freedom Trust’s annual returns from *ProPublica*’s Nonprofit Explorer at <https://projects.propublica.org/nonprofits/organizations/367244615>. Lynde and Harry Bradley Foundation’s annual returns from *ProPublica*’s Nonprofit Explorer at <https://projects.propublica.org/nonprofits/organizations/396037928>.

¹⁴ Sarah Scaife Foundation’s annual returns from *ProPublica*’s Nonprofit Explorer at <https://projects.propublica.org/nonprofits/organizations/251113452>. Allegheny Foundation’s annual returns from *ProPublica*’s Nonprofit Explorer at <https://projects.propublica.org/nonprofits/organizations/256012303>. Scaife Family Foundation’s annual returns from *ProPublica*’s Nonprofit Explorer at <https://projects.propublica.org/nonprofits/organizations/251427015>.

¹⁵ Rich Lord, “Scaife-related foundations poised to take bigger stage,” *Pittsburgh Post-Gazette*, October 25, 2014, <https://www.post-gazette.com/local/2014/10/25/Scaife-related-foundations-poised-to-take-bigger-stage/stories/201410250058>.

¹⁶ Lack of regulation described by Chuck Collins and Helen Flannery, “Tax Rules, Investment Houses, and Donor-Advised Funds: What’s at Stake,” *Nonprofit Quarterly*, April 3, 2024, <https://nonprofitquarterly.org/tax-rules-investment-houses-and-donor-advised-funds-whats-at-stake/>. Insufficient oversight described by Philip Hackney, “Keep Charitable Oversight in the IRS,” *Columbia Journal of Tax Law*, May 22, 2024, <https://journals.library.columbia.edu/index.php/taxlaw/article/view/12713>. Defeating charitable reform described by “Philanthropy divided over legislation to accelerate DAF grants,” *Philanthropy News Digest*, June 11, 2021, <https://philanthropynewsdigest.org/news/philanthropy-divided-over-legislation-to-accelerate-daf-grants>.

¹⁷ Senator Sheldon Whitehouse, opening statement for “Dollars and Degrees: Hearings before the U.S. Senate Committee on the Budget,” Senate Hearing 118-83, 118th Congress, June 21, 2023, <https://www.congress.gov/event/118th-congress/senate-event/334338/text>.

¹⁸ Helen Flannery, “Ten of America’s 20 Top Public Charities Are Donor-Advised Funds,” *Inequality.org*, May 8, 2024, <https://inequality.org/great-divide/top-public-charities-dafs/>.

¹⁹ Helen Flannery and Brian Mittendorf, “Are Donor-Advised Funds Facilitating Opaque Giving to Politically Engaged Charities?” Fisher College of Business working paper, March 30, 2024, https://papers.ssrn.com/sol3/papers.cfm?abstract_id=4744533.

²⁰ National Philanthropic Trust’s annual returns from *ProPublica*’s Nonprofit Explorer at <https://projects.propublica.org/nonprofits/organizations/237825575>. Rank of NPT in top charities from Helen Flannery, “Ten of America’s 20 Top Public Charities Are Donor-Advised Funds,” *Inequality.org*, May 8, 2024, <https://inequality.org/great-divide/top-public-charities-dafs/>.

²¹ Schwab Charitable Fund’s annual returns from *ProPublica*’s Nonprofit Explorer at <https://projects.propublica.org/nonprofits/organizations/311640316>.

²² Andy Kroll, “Exposed: The Dark-Money ATM of the Conservative Movement,” *Mother Jones*, February 5, 2013, <https://www.motherjones.com/politics/2013/02/donors-trust-donor-capital-fund-dark-money-koch-bradley-devos/>.

²³ Philanthropy Roundtable relationship from “DonorsTrust,” SourceWatch, <https://sourcewatch.org/index.php/DonorsTrust>. State Policy Network affiliates from “The Network,” State Policy Network, <https://spn.org/directory/>. DonorsTrust positioning from “Who We Are,” DonorsTrust, <https://www.donorstrust.org/who-we-are/>.

²⁴ DonorsTrust’s annual returns from *ProPublica*’s Nonprofit Explorer at <https://projects.propublica.org/nonprofits/organizations/522166327>.

²⁵ Sarah Scaife Foundation’s annual returns from *ProPublica*’s Nonprofit Explorer at <https://projects.propublica.org/nonprofits/organizations/251113452>. Scaife Family Foundation’s annual returns from *ProPublica*’s Nonprofit Explorer at <https://projects.propublica.org/nonprofits/organizations/251427015>. Allegheny Foundation’s annual returns from *ProPublica*’s Nonprofit Explorer at <https://projects.propublica.org/nonprofits/organizations/256012303>.

²⁶ Rich Lord, “Scaife-related foundations poised to take bigger stage,” *Pittsburgh Post-Gazette*, October 25, 2014, <https://www.post-gazette.com/local/2014/10/25/Scaife-related-foundations-poised-to-take-bigger-stage/stories/201410250058>.

²⁷ Molly Ball, “The Fall of the Heritage Foundation and the Death of Republican Ideas,” *The Atlantic*, September 25, 2013, <https://www.theatlantic.com/politics/archive/2013/09/the-fall-of-the-heritage-foundation-and-the-death-of-republican-ideas/279955/>.

- ²⁸ Robert G. Kaiser and Ira Chinoy, "Scaife: Funding Father of the Right," *Washington Post*, May 2, 1999, <https://www.washingtonpost.com/wp-srv/politics/special/clinton/stories/scaifemain050299.htm>.
- ²⁹ Climate Disinformation Database, "Scaife Family Foundations," *DeSmog*, <https://www.desmog.com/scaife-family-foundations>.
- ³⁰ Searle Freedom Trust's annual returns from *ProPublica's* Nonprofit Explorer at <https://projects.propublica.org/nonprofits/organizations/367244615>.
- ³¹ Casey Tolan, "How the family fortune behind a major American pharma company has quietly funded conservative causes," *CNN*, March 3, 2024, <https://www.cnn.com/2024/03/03/politics/dark-money-searle-foundation-invs/index.html>.
- ³² Searle Freedom Trust board members listed on the foundation's annual returns from *ProPublica's* Nonprofit Explorer at <https://projects.propublica.org/nonprofits/organizations/367244615>. DonorsTrust board members listed on the organization's annual returns from *ProPublica's* Nonprofit Explorer at <https://projects.propublica.org/nonprofits/organizations/522166327/>.
- ³³ Lynde and Harry Bradley Foundation's annual returns from *ProPublica's* Nonprofit Explorer at <https://projects.propublica.org/nonprofits/organizations/396037928>.
- ³⁴ Education reform from Carole Nicksin, "Bradley Foundation CEO Richard Graber Talks Education Reform & the Foundation's New Strategic Plan," *Milwaukee Magazine*, February 2, 2018, <https://www.milwaukeeimag.com/bradley-foundation-ceo-richard-graber-talks-education-reform-foundations-new-strategic-plan/>. Election rule changes from Jane Mayer, "The Big Money Behind the Big Lie," *The New Yorker*, August 2, 2021, <https://www.newyorker.com/magazine/2021/08/09/the-big-money-behind-the-big-lie>.
- ³⁵ Roger and Susan Stone Family Foundation's annual returns from *ProPublica's* Nonprofit Explorer at <https://projects.propublica.org/nonprofits/organizations/237026711>.
- ³⁶ Obituary staff, "Roger W. Stone," *Chicago Tribune*, September 2021, <https://www.chicagotribune.com/obituaries/roger-w-stone-lake-forest-il/>.
- ³⁷ Diana Davis Spencer Foundation's annual returns from *ProPublica's* Nonprofit Explorer at <https://projects.propublica.org/nonprofits/organizations/203672969>.
- ³⁸ "Diana Davis Spencer Foundation," SourceWatch, https://www.sourcewatch.org/index.php/Diana_Davis_Spencer_Foundation.
- ³⁹ Diana Davis Spencer Foundation's December 2022 annual return from *ProPublica's* Nonprofit Explorer at <https://projects.propublica.org/nonprofits/organizations/203672969/202333169349100258/full>.
- ⁴⁰ John William Pope Foundation's annual returns from *ProPublica's* Nonprofit Explorer at <https://projects.propublica.org/nonprofits/organizations/581691765>.
- ⁴¹ Matea Gold, "In N.C., conservative donor Art Pope sits at heart of government he helped transform," *Washington Post*, July 19, 2024, https://www.washingtonpost.com/politics/in-nc-conservative-donor-art-pope-sits-at-heart-of-government-he-helped-transform/2014/07/19/eece18ec-0d22-11e4-b8e5-d0de80767fc2_story.html.
- ⁴² John William Pope Foundation's annual returns from *ProPublica's* Nonprofit Explorer at <https://projects.propublica.org/nonprofits/organizations/581691765>.
- ⁴³ Mercer Family Foundation's annual returns from *ProPublica's* Nonprofit Explorer at <https://projects.propublica.org/nonprofits/organizations/201982204>. Oregon Institute of Science and Medicine description from Climate Disinformation Database, "Oregon Institute of Science and Medicine," *DeSmog*, <https://www.desmog.com/oregon-institute-science-and-medicine/>.
- ⁴⁴ Frustration with Koch network from Climate Disinformation Database, "Mercer Family Foundation," *DeSmog*, <https://www.desmog.com/mercer-family-foundation/>. Mercer Family Foundation board members listed on the foundation's 2022 annual return from *ProPublica's* Nonprofit Explorer at <https://projects.propublica.org/nonprofits/organizations/201982204/202303189349100610/>.
- ⁴⁵ Heartland Institute description from Climate Disinformation Database, "Heartland Institute," *DeSmog*, <https://www.desmog.com/heartland-institute/>. Media Research Center description from "Media Research Center," SourceWatch, https://www.sourcewatch.org/index.php/Media_Research_Center. CO2 Coalition description from Alfred Lubrano, "The CO2 Coalition, a source of climate change misinformation in Pa., wants us to love carbon dioxide," *The Philadelphia Inquirer*, May 7, 2024,

<https://www.inquirer.com/politics/pennsylvania/climate-change-global-warming-carbon-dioxide-co2-coalition-20240507.html>. Center for the Study of Carbon Dioxide and Global Change description from Climate Disinformation Database, “Center for the Study of Carbon Dioxide and Global Change,” *DeSmog*, <https://www.desmog.com/center-study-carbon-dioxide-and-global-change/>.

⁴⁶ Climate Disinformation Database, “Mercer Family Foundation,” *DeSmog*, <https://www.desmog.com/mercerc-family-foundation/>.

⁴⁷ The Intergovernmental Panel on Climate Change, “Global Warming of 1.5°C,” United Nations, <https://www.ipcc.ch/sr15/>.

⁴⁸ Robin Bravender, “Meet the ex-Trump officials who helped draft Project 2025,” *E&E News by Politico*, July 11, 2024, <https://www.eenews.net/articles/meet-the-ex-trump-officials-who-helped-draft-project-2025/>.

⁴⁹ Koch Network Database, “Brian Hooks,” *DeSmog*, <https://www.desmog.com/brian-hooks/>.

⁵⁰ “James Taylor,” The Heartland Institute, <https://heartland.org/about-us/who-we-are/james-m-taylor/>.

⁵¹ Lulu Garcia-Navarro, “Inside the Heritage Foundation’s Plans for ‘Institutionalizing Trumpism’,” *New York Times Magazine*, January 21, 2024, <https://www.nytimes.com/2024/01/21/magazine/heritage-foundation-kevin-roberts.html>

⁵² Hailey Fuchs, “Two anonymous \$425 million donations give dark money conservative group a massive haul,” *Politico*, November 16, 2022, <https://www.politico.com/news/2022/11/16/two-anonymous-425-million-donations-gives-dark-money-conservative-group-a-massive-haul-00067493>.

⁵³ Steve Inskeep, Julia Simon, and Jan Johnson, “How climate policy could change if a Republican is elected president in 2024,” *NPR*, August 11, 2023, <https://www.npr.org/2023/08/08/1192634090/if-republicans-win-the-white-house-in-2024-climate-policy-will-likely-change>.

⁵⁴ Bipartisan Policy Center’s annual returns from *ProPublica*’s Nonprofit Explorer at <https://projects.propublica.org/nonprofits/organizations/731628382>.

⁵⁵ National Philanthropic Trust’s annual returns from *ProPublica*’s Nonprofit Explorer at <https://projects.propublica.org/nonprofits/organizations/237825575>. William & Flora Hewitt Foundation’s annual returns from *ProPublica*’s Nonprofit Explorer at <https://projects.propublica.org/nonprofits/organizations/941655673>.

⁵⁶ Bipartisan Policy Center founders listed on “Bipartisan Policy Center,” Library of Congress, <https://www.loc.gov/item/lcwaN0006842/> and “About,” Bipartisan Policy Center, <https://bipartisanpolicy.org/about/>.

⁵⁷ Promotion of carbon credits and clean energy tax credits from “Using Carbon Credits to Deploy Climate Solutions,” Bipartisan Policy Center, <https://bipartisanpolicy.org/report/carbon-credits-climate-solutions/> and “Inflation Reduction Act (IRA) Summary: Energy and Climate Provisions,” Bipartisan Policy Center, <https://bipartisanpolicy.org/blog/inflation-reduction-act-summary-energy-climate-provisions/>. Benefits to major donors and lobbyists from Ken Silverstein, “The Bipartisan Lobbying Center: How a Washington Think Tank Advocates for Political Unity – and its Top Donors,” Edmond J. Safra Center for Ethics at Harvard University, July 9, 2013, <https://web.archive.org/web/20151024140926/https://ethics.harvard.edu/blog/bipartisan-lobbying-center>.

⁵⁸ “Energy,” Bipartisan Policy Center, <https://bipartisanpolicy.org/policy-area/energy/>.

⁵⁹ Energy experts listed on “Commissioners,” National Commission on Energy Policy, 2008, <http://www.energycommission.org/ht/d/sp/i/489/pid/489>. Organizational description from “About the Commission,” National Commission on Energy Policy, 2008, <https://web.archive.org/web/20081106041543/http://www.energycommission.org/ht/d/sp/i/488/pid/488>.

⁶⁰ 2007 recommendations from “Economic Analysis of Updated Commission Recommendations,” National Commission on Energy Policy, June 2007, <https://bipartisanpolicy.org/download/?file=/wp-content/uploads/2019/03/Economic-Analysis-of-Updated-Commission-Recommendations.pdf>. Name change from, “Bipartisan Policy Center,” InfluenceWatch, <https://www.influencewatch.org/non-profit/bipartisan-policy-center/>.

⁶¹ Robert D. Bullard, Charles F. Harvey, and Bakeyah S. Nelson, “Philanthropy Is Wasting Time and Money on Carbon Capture,” *Inside Philanthropy*, August 15, 2024, <https://www.insidephilanthropy.com/home/2024-8-15-philanthropy-is-wasting-time-and-money-on-carbon-capture>.

⁶² Carbon credits from Daniel Gajardo, “A New Player in Carbon Trading: Governments,” *The Dialogue*, November 16, 2023, <https://www.thedialogue.org/blogs/2023/11/a-new-player-in-carbon-trading-governments/>. Joseph Romm biography from “PCSSM

Welcomes Senior Research Fellow Dr. Joseph Romm,” Penn Center for Science Sustainability & the Media, June 27, 2023, <https://web.sas.upenn.edu/pcssm/news/pcssm-welcomes-senior-research-fellow-dr-joseph-romm/>. Romm’s critique of carbon credits from Joseph Romm, Ph.D., “Are carbon offsets unscalable, unjust, and unfixable — and a threat to the Paris Climate Agreement?” Penn Center for Science Sustainability & the Media, June 27, 2023, <https://bpb-us-w2.wpmucdn.com/web.sas.upenn.edu/dist/0/896/files/2023/06/OffsetPaper7.0-6-27-23-FINAL2.pdf>.

⁶³ Private financing from Blake Johnson, “Congress Passes the CHIPS (and Science) Act at America’s Bipartisan Party,” Bipartisan Policy Center, July 28, 2022, <https://bipartisanpolicy.org/press-release/congress-passes-the-chips-and-science-act-at-americas-bipartisan-party/>. Sequestration from Mariam Al-Shamma, John Jacobs, Daniel Elizalde, “DOE Advances Carbon Dioxide Removal Procurement with Phase 1 Awards,” Bipartisan Policy Center, June 11, 2024, <https://bipartisanpolicy.org/blog/doe-advances-carbon-dioxide-removal-procurement-phase-1-awards/>. Natural solutions from “Technical and Policy Resources for Wide-Scale Adoption of Natural Climate Solutions,” Bipartisan Policy Center, <https://bipartisanpolicy.org/ncs-resources/>. Critique of these solutions from Ketan Joshi, “Carbon capture keeps proving its critics right. What comes next?” *Medium*, June 7, 2021, <https://medium.com/lobbywatch/carbon-capture-keeps-proving-its-critics-right-what-comes-next-32ac9750a7aa>.

⁶⁴ David Halperin, “Keystone Pipeline Not a Big Deal — Say Interests Supported by Oil and Gas Industry,” *Republic Report*, May 13, 2013, <https://www.republicreport.org/2013/keystone/>.

⁶⁵ Critics from Lee Fang, “Think Tank Releasing Rival Bangladesh Safety Accord Receives Funds from Walmart and Its Lobbyists,” *The Nation*, July 9, 2013, <https://www.thenation.com/article/archive/think-tank-releasing-rival-bangladesh-safety-accord-receives-funds-walmart-and-its-lobby/>. Donors from Ken Silverstein, “The Bipartisan Lobbying Center: How a Washington Think Tank Advocates for Political Unity — and its Top Donors,” Edmond J. Safra Center for Ethics at Harvard University, July 9, 2013, <https://web.archive.org/web/20151024140926/https://ethics.harvard.edu/blog/bipartisan-lobbying-center>.

⁶⁶ Reason Foundation’s annual returns from *ProPublica*’s Nonprofit Explorer at <https://projects.propublica.org/nonprofits/organizations/953298239>.

⁶⁷ Vanguard Charitable’s annual returns from *ProPublica*’s Nonprofit Explorer at <https://projects.propublica.org/nonprofits/organizations/232888152>.

⁶⁸ Reason Foundation description from “About Reason Foundation,” Reason Foundation, <https://reason.org/about-reason-foundation/>. Koch Network description from Koch Network Database, “Koch Network,” *DeSmog*, <https://www.desmog.com/koch-network-database/>.

⁶⁹ Koch Network Database, “Reason Foundation,” *DeSmog*, <https://www.desmog.com/reason-foundation/>.

⁷⁰ Environment from “Environment,” Reason Foundation, <https://reason.org/topics/environment/>. Climate change from “Climate Change,” Reason Foundation, <https://reason.org/topics/environment/climate-change/>.

⁷¹ Anti-regulation from S. McLellan, “Reason Foundation,” *Climate of Denial*, <https://www.climateofdenial.org/track-climate-change-denial/reason-foundation/>. What we are experiencing now from David Herring, “Are humans causing or contributing to global warming?” National Oceanic and Atmospheric Association, October 29, 2020, <https://www.climate.gov/news-features/climate-qa/are-humans-causing-or-contributing-global-warming>. Natural phenomenon from Kenneth Green, “A Baker’s Dozen: 13 Questions People Ask about the Science of Climate Change,” Reason Public Policy Institute, October 1998, <https://reason.org/wp-content/uploads/files/e9db5fa1e64a3ff5a6ecfcbeeab4d497.pdf>. Not as bad from Julian Morris, “The Paris Agreement: An Assessment,” Reason Foundation, April 19, 2016, <https://reason.org/policy-brief/the-paris-agreement-an-assessment/>. Solutions are worse from Julian Morris and Vittorio Nastasi, “Would a Green Fiscal Stimulus Help the Environment and the Economy?” Reason Foundation, January 28, 2021, <https://reason.org/policy-brief/would-a-green-fiscal-stimulus-help-the-environment-and-the-economy/>. Bad for economy from Julian Morris, “Fuel Economy Standards Hurt Consumers and the Economy,” Reason Foundation, April 10, 2018, <https://reason.org/commentary/fuel-economy-standards-hurt-consumers-and-the-economy/>. Bad for humanity from Wendell Cox and Adrian Moore, “Urban Containment: The Social and Economic Consequences of Limiting Housing and Travel Options,” Reason Foundation, March 7, 2016, <https://reason.org/policy-study/urban-containment-the-social-travel/>. Established climate science from “What Is Climate Change?” NASA, <https://climate.nasa.gov/what-is-climate-change.amp> and Julia Rosen, “The Science of Climate Change Explained: Facts, Evidence and Proof,” *New York Times*, April 19, 2021, <https://www.nytimes.com/article/climate-change-global-warming-faq.html>.

- ⁷² Julian Morris, “The Social Cost of Carbon Underestimates Human Ingenuity, Overestimates Climate Sensitivity,” Reason Foundation, August 14, 2015, <https://reason.org/commentary/climate-change-overestimates-sensit/>.
- ⁷³ Media Research Center’s annual returns from *ProPublica*’s Nonprofit Explorer at <https://projects.propublica.org/nonprofits/organizations/541429009>.
- ⁷⁴ Fidelity Charitable’s annual returns from *ProPublica*’s Nonprofit Explorer at <https://projects.propublica.org/nonprofits/organizations/110303001>. DonorsTrust’s annual returns from *ProPublica*’s Nonprofit Explorer at <https://projects.propublica.org/nonprofits/organizations/522166327>.
- ⁷⁵ Diana Davis Spencer Foundation’s annual returns from *ProPublica*’s Nonprofit Explorer at <https://projects.propublica.org/nonprofits/organizations/203672969>.
- ⁷⁶ Climate Disinformation Database, “Media Research Center,” *DeSmog*, <https://www.desmog.com/media-research-center/>.
- ⁷⁷ Media myth from “Media Myth: Networks Stick to Warming Theme Despite Avalanche of Chilling News,” Media Research Center, <https://www.mrc.org/media-myth-networks-stick-warming-theme-despite-avalanche-chilling-news>. Climate alarmists from Sean Long, “Joe Bastardi: Media Just ‘Want to Be Popular’ on Climate Change,” *Newsbusters*, July 21, 2014, <https://www.newsbusters.org/blogs/nb/sean-long/2014/07/21/joe-bastardi-media-just-want-be-popular-climate-change>.
- ⁷⁸ “The Toxic Ten: How ten fringe publishers fuel 69% of digital climate change denial,” Center for Countering Digital Hate, November 2, 2021, <https://counterhate.com/wp-content/uploads/2021/11/211101-Toxic-Ten-Report-FINAL-V2.5.pdf>.
- ⁷⁹ Competitive Enterprise Institute’s annual returns from *ProPublica*’s Nonprofit Explorer at <https://projects.propublica.org/nonprofits/organizations/521351785>.
- ⁸⁰ DonorsTrust’s annual returns from *ProPublica*’s Nonprofit Explorer at <https://projects.propublica.org/nonprofits/organizations/522166327>. Vanguard Charitable’s annual returns from *ProPublica*’s Nonprofit Explorer at <https://projects.propublica.org/nonprofits/organizations/232888152>.
- ⁸¹ Searle Freedom Trust’s annual returns from *ProPublica*’s Nonprofit Explorer at <https://projects.propublica.org/nonprofits/organizations/367244615>. Sarah Scaife Foundation’s annual returns from *ProPublica*’s Nonprofit Explorer at <https://projects.propublica.org/nonprofits/organizations/251113452>.
- ⁸² UCS information from “Global Warming Skeptic Organizations (2013),” Union of Concerned Scientists, Updated August 16, 2013, <https://www.ucsusa.org/resources/global-warming-skeptic-organizations>. CEI representative’s publication from Kent Jeffreys, “Why Worry about Global Warming?” National Center for Policy Analysis, February 1991, <https://www.industrydocuments.ucsf.edu/tobacco/docs/#id=szh0047>.
- ⁸³ “Products,” Competitive Enterprise Institute, <https://cei.org/products/>.
- ⁸⁴ Ice sheet from Justin Bank, “Scientist to CEI: You Used My Research To ‘Confuse and Mislead’,” *FactCheck.org*, May 26, 2006, <https://www.factcheck.org/2006/05/scientist-to-cei-you-used-my-research/>. Carbon dioxide from J.J. Sutherland, “They Call It Pollution. We Call it Life.” *NPR*, May 23, 2006, <https://www.npr.org/2006/05/23/5425355/they-call-it-pollution-we-call-it-life>.
- ⁸⁵ “Energy and Environment,” Competitive Enterprise Institute, March 15, 2016, <https://web.archive.org/web/20160315013106/https://cei.org/issues/energy-and-environment>.
- ⁸⁶ CEI statement from “Energy and Environment,” Competitive Enterprise Institute, September 11, 2024, <https://cei.org/issues/energy-and-environment/>. Kyoto Protocol explanation from “What is the Kyoto Protocol?” United Nations Framework Convention on Climate Change, https://unfccc.int/kyoto_protocol. Paris Agreement explanation from “What is the Paris Agreement?” United Nations Framework Convention on Climate Change, <https://unfccc.int/process-and-meetings/the-paris-agreement>.
- ⁸⁷ “Cooler Heads Coalition,” Climate Investigations Center, <https://climateinvestigations.org/climate-deniers/cooler-heads-coalition/>.
- ⁸⁸ Heartland Institute’s annual returns from *ProPublica*’s Nonprofit Explorer at <https://projects.propublica.org/nonprofits/organizations/363309812>.

⁸⁹ DonorsTrust's annual returns from *ProPublica's* Nonprofit Explorer at <https://projects.propublica.org/nonprofits/organizations/522166327>. Sarah Scaife Foundation's annual returns from *ProPublica's* Nonprofit Explorer at <https://projects.propublica.org/nonprofits/organizations/251113452>.

⁹⁰ "Toxic shock: A climate-change sceptic is melting," *The Economist*, May 26, 2012, <https://www.economist.com/international/2012/05/26/toxic-shock>.

⁹¹ Bianca Begert, "A conservative think tank just sent 8,000 teachers a new climate denial 'textbook'," *Grist*, February 6, 2023, <https://grist.org/science/climate-denial-campaign-goes-retro-with-new-textbook/>.

⁹² Misinformation-riddled from Brenda Ekwurzel, "Déjà vu all over again: Heartland Institute Peddling Misinformation to Teachers about Climate Change," Union of Concerned Scientists, April 7, 2017, <https://blog.ucsusa.org/brenda-ekwurzel/deja-vu-all-over-again-heartland-institute-peddling-misinformation-to-teachers-about-climate-change/>. Curriculum from Katherine Bagley, "Science Educators Troubled by Heartland's Climate Curriculum and Author's Credentials," *Inside Climate News*, March 15, 2012, <https://insidclimatenews.org/news/15032012/heartland-institute-climate-change-skepticism-science-education-experts-david-wojick-ipcc-kyoto-protocol/>. Scientist recruitment from Scott Waldman and E&E News, "Skeptics Are Being Recruited for an 'Adversarial' Review of Climate Science," *Scientific American*, February 25, 2019, <https://www.scientificamerican.com/article/skeptics-are-being-recruited-for-an-adversarial-review-of-climate-science/>. Hoax from Jon Greenberg, "No, 30,000 scientists have not said climate change is a hoax," *Politifact*, September 8, 2017, <https://www.politifact.com/factchecks/2017/sep/08/blog-posting/no-30000-scientists-have-not-said-climate-change-h/>.

⁹³ Billboards from Daniel Souweine, "It wasn't just the billboards: How activists brought down the Heartland Institute," *Grist*, June 1, 2012, <https://grist.org/climate-skeptics/it-wasnt-just-the-billboards-how-energized-activists-brought-down-the-heartland-institute/>. Trackers from Clay Bonnyman Evans, "'Climate contrarianism' is down but not out, expert says," *Colorado Arts and Sciences Magazine*, February 22, 2024, <https://www.colorado.edu/asmagazine/2024/02/22/climate-contrarianism-down-not-out-expert-says>.

⁹⁴ Katie Worth, "In Shift, Key Climate Denialist Group Heartland Institute Pivots to Policy," *Frontline*, November 2, 2018, <https://www.pbs.org/wgbh/frontline/article/in-shift-key-climate-denialist-group-heartland-institute-pivots-to-policy/>.

⁹⁵ Committee for a Constructive Tomorrow's annual returns from *ProPublica's* Nonprofit Explorer at <https://projects.propublica.org/nonprofits/organizations/521462893>.

⁹⁶ Fidelity Charitable's annual returns from *ProPublica's* Nonprofit Explorer at <https://projects.propublica.org/nonprofits/organizations/110303001>. Sarah Scaife Foundation's annual returns from *ProPublica's* Nonprofit Explorer at <https://projects.propublica.org/nonprofits/organizations/251113452>.

⁹⁷ Libertarian approach from "Committee for a Constructive Tomorrow," SourceWatch, https://web.archive.org/web/20150921223638/http://www.sourcewatch.org/index.php/Committee_for_a_Constructive_Tomorrow. Advocacy from "Committee For A Constructive Tomorrow," Energy and Policy Institute, <https://energyandpolicy.org/committee-for-a-constructive-tomorrow/>.

⁹⁸ State Affairs Committee, "Minutes of Meeting," Chemical Manufacturers Association, March 16, 1989, https://www.desmog.com/wp-content/uploads/files/19890316_00000957.pdf.

⁹⁹ "FAQ," CFACTCampus.org, <https://www.cfactcampus.org/about/faq/>.

¹⁰⁰ Marc Morano, "Climate Truth File 2016," Committee for a Constructive Tomorrow, 2016, <https://web.archive.org/web/20161103191014/https://www.cfact.org/wp-content/uploads/2016/10/CFACT-Climate-Truth-File-2016.pdf>.

¹⁰¹ "Committee For A Constructive Tomorrow (CFACT) – Bias and Credibility," Media Bias / Fact Check, <https://mediabiasfactcheck.com/committee-constructive-tomorrow-cfact-org/>.

¹⁰² Heritage Foundation's annual returns from *ProPublica's* Nonprofit Explorer at <https://projects.propublica.org/nonprofits/organizations/237327730>.

- ¹⁰³ Fidelity Charitable's annual returns from *ProPublica's* Nonprofit Explorer at <https://projects.propublica.org/nonprofits/organizations/110303001>. Schwab Charitable Fund's annual returns from *ProPublica's* Nonprofit Explorer at <https://projects.propublica.org/nonprofits/organizations/311640316>.
- ¹⁰⁴ Diana Davis Spencer Foundation's annual returns from *ProPublica's* Nonprofit Explorer at <https://projects.propublica.org/nonprofits/organizations/203672969>.
- ¹⁰⁵ Jeff Stein and Yeganeh Torbati, "Heritage Foundation, former powerhouse of GOP policy, adjusts in face of new competition from Trump allies," *Washington Post*, February 7, 2022, <https://www.washingtonpost.com/us-policy/2022/02/07/heritage-foundation-trump-republicans/>.
- ¹⁰⁶ "2023 Annual Report," Heritage Foundation, 2024, https://static.heritage.org/annual-report/pdf/TheHeritageFoundation_AnnualReport_2023.pdf.
- ¹⁰⁷ Human activity from Jill Fitzsimmons, "Meet The Climate Denial Machine," *Media Matters*, November 28, 2012, <https://www.mediamatters.org/rush-limbaugh/meet-climate-denial-machine#heritage>. Myth from Bryn Nelson, "We Must Face Down the Expanding Anti-Reality Industry," *Scientific American*, May 24, 2024, <https://www.scientificamerican.com/article/we-must-face-down-the-expanding-anti-reality-industry/>.
- ¹⁰⁸ Heritage leadership from Rachel Barber, "What is Project 2025? The Presidential Transition Project explained," *USA Today*, June 10, 2024, <https://www.usatoday.com/story/news/politics/elections/2024/06/10/heritage-foundation-project-2025-explained/74042435007/>. Project 2025 description from Dana Drugmand, "Inside Trump's Plan to Bulldoze American Climate Policy," *Sierra*, May 30, 2024, <https://www.sierraclub.org/sierra/inside-trump-s-plan-bulldoze-american-climate-policy>.
- ¹⁰⁹ Zoya Teirsten, "What Project 2025 would do to climate policy in the US," *Grist*, July 29, 2024, <https://yaleclimateconnections.org/2024/07/what-project-2025-would-do-to-climate-policy-in-the-us/>.
- ¹¹⁰ Lisa Friedman, "A Republican 2024 Climate Strategy: More Drilling, Less Clean Energy," *New York Times*, August 4, 2023, <https://www.nytimes.com/2023/08/04/climate/republicans-climate-project2025.html>.
- ¹¹¹ American Enterprise Institute's annual returns from *ProPublica's* Nonprofit Explorer at <https://projects.propublica.org/nonprofits/organizations/530218495>.
- ¹¹² Schwab Charitable Fund's annual returns from *ProPublica's* Nonprofit Explorer at <https://projects.propublica.org/nonprofits/organizations/311640316>. Beth and Ravenel Curry Foundation's annual returns from *ProPublica's* Nonprofit Explorer at <https://projects.propublica.org/nonprofits/organizations/237411083>.
- ¹¹³ American Enterprise Institute's 2023 annual return from *ProPublica's* Nonprofit Explorer at <https://projects.propublica.org/nonprofits/organizations/530218495/202430729349300218/full>.
- ¹¹⁴ Foreign & Commonwealth Office and The Right Honorable Philip Hammond, "Foreign Secretary speech 'A conservative response to climate change'," *Gov.UK*, November 11, 2015, <https://www.gov.uk/government/speeches/foreign-secretary-speech-a-conservative-response-to-climate-change>.
- ¹¹⁵ "About," American Enterprise Institute, <https://www.aei.org/about/>.
- ¹¹⁶ "Science and Energy," American Enterprise Institute, <https://www.aei.org/policy-areas/science-and-energy/>.
- ¹¹⁷ "American Enterprise Institute (AEI)," Greenpeace, <https://www.greenpeace.org/usa/fighting-climate-chaos/climate-deniers/front-groups/american-enterprise-institute-aei/>.
- ¹¹⁸ Human activity from Roger Pielke, Jr., "Scientific Integrity and U.S. 'Billion Dollar Disasters'," American Enterprise Institute, June 6, 2024, <https://www.aei.org/research-products/journal-publication/scientific-integrity-and-u-s-billion-dollar-disasters/>. Not as bad from Roger Pielke, Jr., "Climate Science Is About to Make a Huge Mistake," American Enterprise Institute, June 10, 2024, <https://www.aei.org/articles/climate-science-is-about-to-make-a-huge-mistake/>. Pollutants from Benjamin Zycher, "Response to the Environmental Protection Agency: Reducing Greenhouse Gas Emissions from New and Existing Fossil Fuel-Fired Stationary Combustion Turbines at Power Plants," American Enterprise Institute, May 29, 2024, <https://www.aei.org/research-products/testimony/response-to-the-environmental-protection-agency-reducing-greenhouse-gas-emissions-from-new-and-existing>.

fossil-fuel-fired-stationary-combustion-turbines-at-power-plants/. Invest in natural gas from Roger Pielke, Jr., "The Energy Policy Act of 2026," American Enterprise Institute, June 6, 2024, <https://www.aei.org/articles/the-energy-policy-act-of-2026/>.

¹¹⁹ Ian Sample, "Scientists offered cash to dispute climate study," *The Guardian*, February 2, 2027, <https://www.theguardian.com/environment/2007/feb/02/frontpagenews.climatechange>.

¹²⁰ Peter J. Wallison and Benjamin Zycher, "What We Really Know About Climate Change," American Enterprise Institute, September 20, 2021, <https://www.aei.org/articles/what-we-really-know-about-climate-change/>.

¹²¹ Mercatus Center's annual returns from *ProPublica's* Nonprofit Explorer at <https://projects.propublica.org/nonprofits/organizations/541436224>.

¹²² Vanguard Charitable's annual returns from *ProPublica's* Nonprofit Explorer at <https://projects.propublica.org/nonprofits/organizations/232888152>. John Templeton Foundation's annual returns from *ProPublica's* Nonprofit Explorer at <https://projects.propublica.org/nonprofits/organizations/621322826>.

¹²³ "We bridge the gap," Mercatus Center, <https://www.mercatus.org/>.

¹²⁴ Koch network from "Koch Network Database," *DeSmog*, <https://www.desmog.com/koch-network-database/>. Board of directors from "Board of Directors," Mercatus Center, <https://www.mercatus.org/leadership>.

¹²⁵ "Research," Mercatus Center, <https://www.mercatus.org/research>.

¹²⁶ Casting doubt from James Broughel, "What Is vs. What Should Be In Climate Policy," Mercatus Center, April 22, 2021, <https://www.mercatus.org/research/policy-briefs/what-vs-what-should-be-climate-policy>. Overblown concerns from Veronique de Rugy, "Did Climate Change Cause Maui's Wildfires?" *National Review*, August 17, 2023, <https://www.nationalreview.com/corner/did-climate-change-cause-mauis-wildfires/>. Other risks from Stephen Matteo Miller and Raymond Kim, "Principles for Climate-Related Financial Risk Management for Large Financial Institutions," Mercatus Center, February 6, 2023, <https://www.mercatus.org/research/public-interest-comments/climate-related-financial-risk-management>.

¹²⁷ Population migration from Justus Enninga and Nathan Goodman, "Adapting to Climate Change through Migration," Mercatus Center, July 2023, <https://www.mercatus.org/hayekprogram/research/working-papers/adapting-climate-change-through-migration>. Argument against SEC rules from Andrew N. Vollmer, "The SEC Lacks Legal Authority to Adopt Climate-Change Disclosure Rules," Mercatus Center, April 12, 2022, <https://www.mercatus.org/research/public-interest-comments/sec-lacks-legal-authority-adopt-climate-change-disclosure-rules>. SEC rules from "SEC Adopts Rules to Enhance and Standardize Climate-Related Disclosures for Investors," Securities and Exchange Commission, March 5, 2024, <https://www.sec.gov/newsroom/press-releases/2024-31>.

¹²⁸ "About Us," U.S. Chamber of Commerce, <https://www.uschamber.com/about>.

¹²⁹ Alana Rudder, "501(c)(3) Vs. 501(c)(4): Differences, Pros And Cons," *Forbes Advisor*, June 8, 2024, <https://www.forbes.com/advisor/business/501c3-vs-501c4/>.

¹³⁰ U.S. Chamber of Commerce Foundation's annual returns from *ProPublica's* Nonprofit Explorer at <https://projects.propublica.org/nonprofits/organizations/461561597>.

¹³¹ Tides Foundation's annual returns from *ProPublica's* Nonprofit Explorer at <https://projects.propublica.org/nonprofits/organizations/510198509>. Hiring Our Heroes description from "Hiring Our Heroes: False Claims Vs. Facts," U.S. Chamber of Commerce Foundation, May 20, 2024, <https://www.uschamber.com/workforce/veterans/false-claims-vs-facts>.

¹³² Taylor Giorno, "Republican chair investigating Chamber of Commerce in seismic K Street shift," *The Hill*, May 16, 2024, <https://thehill.com/lobbying/4665548-republican-chair-investigating-chamber-of-commerce-in-seismic-k-street-shift/>.

¹³³ Starr Foundation's annual returns from *ProPublica's* Nonprofit Explorer at <https://projects.propublica.org/nonprofits/organizations/136151545>. Chamber's headquarters restoration project from "U.S. Chamber of Commerce Launches Headquarters Restoration to Strengthen Its Position for the Next 100 Years," U.S. Chamber of Commerce, August 27, 2019, <https://www.uschamber.com/about/us-chamber-of-commerce-launches-headquarters-restoration-strengthen-its-position-the>.

¹³⁴ Adam Hayes, "Chamber of Commerce: What It Is, What It Does, and How It Makes Money," *Investopedia*, Updated August 20, 2024, <https://www.investopedia.com/terms/c/chamber-of-commerce.asp>.

¹³⁵ "About Us," U.S. Chamber of Commerce, <https://www.uschamber.com/about>.

¹³⁶ "Issues," U.S. Chamber of Commerce Foundation, <https://www.uschamberfoundation.org/issues>.

¹³⁷ Chamber membership from David Brodwin, "The Chamber's Secrets," *US News*, October 22, 2015, <https://www.usnews.com/opinion/economic-intelligence/2015/10/22/who-does-the-us-chamber-of-commerce-really-represent>. Fossil fuel companies from Seth Borenstein and Mary Katherine Wildeman, "Fossil fuel interests have large, yet often murky, presence at climate talks, AP analysis finds," *Associated Press*, November 8, 2023, <https://apnews.com/article/fossil-fuels-influence-conference-of-parties-lobbying-climate-summit-climate-negotiations-d5e677b1c4e515f8944393907ac99457>.

¹³⁸ Cole Triedman with support from Rachel Wetts and Timmons Roberts, "New CDL Report: Chamber of Obstruction," Climate and Development Lab at Brown University, June 29, 2021, <https://www.climatedevlab.brown.edu/post/new-cdl-report-chamber-of-obstruction>.

¹³⁹ Kristoffer Tigue, "The US Chamber of Commerce Has Helped Downplay the Climate Threat, a New Report Concludes," *Inside Climate News*, June 29, 2021, <https://insideclimatenews.org/news/29062021/us-chamber-of-commerce-downplay-climate-threat-new-report-concludes/>.

¹⁴⁰ Greenhouse gases and challenging science from Shaun Goho, "The U.S. Chamber: A Record of Obstruction on Climate Action," *Yale Environment 360*, February 23, 2010, https://e360.yale.edu/features/the_us_chamber_a_record_of_obstruction_on_climate_action. State legislation from Edvard Pettersson, "US Chamber of Commerce calls California's new climate legislation 'compelled speech'," *Courthouse News Service*, January 30, 2024, <https://www.courthousenews.com/us-chamber-of-commerce-calls-californias-new-climate-legislation-compelled-speech/>. Executive goals from Emily Holden, "Chamber of Commerce tallies Clean Power Plan gripes by state," *Politico*, January 23, 2015, <https://subscriber.politicopro.com/article/eenews/2015/01/23/chamber-of-commerce-tallies-clean-power-plan-gripes-by-state-100477>. Suing the SEC from "US Chamber of Commerce sues SEC over climate risk disclosure rules," *Reuters*, March 14, 2024, <https://www.reuters.com/legal/us-chamber-commerce-sues-sec-over-climate-risk-disclosure-rules-2024-03-14/>. Scorecards from Camila Domonoske, "U.S. Chamber Of Commerce Didn't Give Lawmakers Credit For Backing Climate Bills," *NPR*, August 25, 2020, <https://www.npr.org/2020/08/25/905605720/u-s-chamber-of-commerce-didnt-give-lawmakers-credit-for-backing-climate-bills>.

¹⁴¹ Kate Sheppard, "Chamber: Global Warming Is Good for You," *Mother Jones*, October 2, 2009, <https://www.motherjones.com/politics/2009/10/more-chamber-commerces-climate-denial/>.

¹⁴² Scott Horsley, "Companies Quit U.S. Chamber Over Climate Policy," *NPR*, October 6, 2009, <https://www.npr.org/2009/10/06/113548724/companies-quit-u-s-chamber-over-climate-policy>.

¹⁴³ Corbin Hlar, "Climate strife divides US Chamber. Will departures follow?" *E&E News by Politico*, March 26, 2024, <https://www.eenews.net/articles/climate-strife-divides-us-chamber-will-departures-follow/>

¹⁴⁴ Senator Sheldon Whitehouse, "Following Release of Video About U.S. Chamber, Whitehouse and Schatz Press Members of Chamber's Climate Task Force to Question Continued Climate Obstruction," February 12, 2024, *Whitehouse.senate.gov*, <https://www.whitehouse.senate.gov/news/release/following-release-of-video-about-us-chamber-whitehouse-and-schatz-press-members-of-chambers-climate-task-force-to-question-continued-climate-obstruction/>.

¹⁴⁵ Task force from "After scepticism, U.S. Chamber of Commerce forms climate change task force," *Reuters*, September 24, 2019, <https://www.reuters.com/article/idUSKBN1W92YL/>. New climate position from "The Chamber's Climate Position: 'Inaction is Not an Option'," U.S. Chamber of Commerce, October 27, 2021, <https://www.uschamber.com/climate-change/the-chambers-climate-position-inaction-is-not-an-option>.

¹⁴⁶ "Conference of the Parties (COP)," United Nations Framework Convention on Climate Change, <https://unfccc.int/process/bodies/supreme-bodies/conference-of-the-parties-cop>.

¹⁴⁷ Lobbying against IRA from Suzanne P. Clark, "Key Vote Alert," U.S. Chamber of Commerce, August 6, 2022, https://www.uschamber.com/assets/documents/220806_KV_InflationReductionAct_Senate_2022-08-07-013659_nrxj.pdf. Support for

IRA from Kelsey Brugger, “Big Oil and the Chamber plan to defend Biden’s climate law from Trump,” *Politico*, May 28, 2024, <https://www.politico.com/news/2024/05/24/big-business-biden-democrats-climate-law-00156378>.

¹⁴⁸ Bipartisan condition from Scott Horsley, “Companies Quit U.S. Chamber Over Climate Policy,” *NPR*, October 6, 2009, <https://www.npr.org/2009/10/06/113548724/companies-quit-u-s-chamber-over-climate-policy>. Market-based condition from “Climate Change,” U.S. Chamber of Commerce, <https://www.uschamber.com/climate-change>. Internationally binding condition from “U.S. Chamber Announces Over 20 Engagements at COP28 Demonstrating Business Community Actions to Advance Climate Solutions,” U.S. Chamber of Commerce, November 29, 2023, <https://www.uschamber.com/climate-change/u-s-chamber-announces-over-20-engagements-at-cop28-demonstrating-business-community-actions-to-advance-climate-solutions>.

¹⁴⁹ Fossil fuel members from Seth Borenstein and Mary Katherine Wildeman, “Fossil fuel interests have large, yet often murky, presence at climate talks, AP analysis finds,” *Associated Press*, November 8, 2023, <https://apnews.com/article/fossil-fuels-influenceconference-of-partieslobbyingclimate-summitclimate-negotiations-d5e677b1c4e515f8944393907ac99457>. Subsidies from Hiroko Tabuchi, “House Panel Expands Inquiry Into Climate Disinformation by Oil Giants,” *New York Times*, Updated October 28, 2021, <https://www.nytimes.com/2021/09/16/climate/exxon-oil-disinformation-house-probe.html>.

¹⁵⁰ Leadership Institute’s annual returns from *ProPublica*’s Nonprofit Explorer at <https://projects.propublica.org/nonprofits/organizations/510235174>.

¹⁵¹ Fidelity Charitable’s annual returns from *ProPublica*’s Nonprofit Explorer at <https://projects.propublica.org/nonprofits/organizations/110303001>. Schwab Charitable Fund’s annual returns from *ProPublica*’s Nonprofit Explorer at <https://projects.propublica.org/nonprofits/organizations/311640316>.

¹⁵² Glacs Endowment Fund’s annual returns from *ProPublica*’s Nonprofit Explorer at <https://projects.propublica.org/nonprofits/organizations/263945798>.

¹⁵³ “Leaders aren’t born. They’re made.” Leadership Institute, <https://leadershipinstitute.org/>.

¹⁵⁴ “Fight the radical campus left and stand up for conservative students,” Campus Reform project of the Leadership Institute, <https://secured.leadershipinstitute.org/CRO/>.

¹⁵⁵ “CLP Activism: Global Warming Beach Party,” Leadership Institute, April 8, 2015, <https://www.youtube.com/watch?v=do-HbmL1ank>.

¹⁵⁶ State Policy Network’s annual returns from *ProPublica*’s Nonprofit Explorer at <https://projects.propublica.org/nonprofits/organizations/570952531>.

¹⁵⁷ DonorsTrust’s annual returns from *ProPublica*’s Nonprofit Explorer at <https://projects.propublica.org/nonprofits/organizations/522166327>.

¹⁵⁸ Roe Foundation’s annual returns from *ProPublica*’s Nonprofit Explorer at <https://projects.propublica.org/nonprofits/organizations/237011541>. Thomas Roe biography from “Thomas A. Roe,” SourceWatch, https://www.sourcewatch.org/index.php?title=Thomas_A._Roe.

¹⁵⁹ Created by ALEC from Steve Horn, “Records Show State Policy Network Was Created by ALEC,” *The Progressive*, December 9, 2013, <https://progressive.org/latest/records-show-state-policy-network-created-alec/>. Coalition information from “State Policy Network (SPN),” InfluenceWatch, <https://www.influencewatch.org/non-profit/state-policy-network/>.

¹⁶⁰ “State Policy Network FAQs,” State Policy Network, <https://spn.org/spn-faqs/>.

¹⁶¹ “The Network,” State Policy Network, <https://spn.org/directory/>.

¹⁶² “State Policy Network (SPN),” Greenpeace, <https://www.greenpeace.org/usa/fighting-climate-chaos/climate-deniers/front-groups/state-policy-network-spn/>.

¹⁶³ “Exposed: The State Policy Network,” ALEC Exposed, November 2013, https://www.alecexposed.org/w/images/2/25/SPN_National_Report_FINAL.pdf.

¹⁶⁴ Steve Horn, “Stink Tanks: State Policy Network Internal Budget Documents Revealed by The Guardian,” *DeSmog*, December 5, 2013, <https://www.desmog.com/2013/12/05/guardian-reveals-state-policy-network-stink-tanks-internal-budget-documents/>.

¹⁶⁵ “State Legislative Sessions – Top Issues to Watch,” State Policy Network, February 12, 2024, <https://spn.org/articles/state-legislative-sessions-top-issues-to-watch/>.

¹⁶⁶ Institute for Humane Studies’ annual returns from *ProPublica*’s Nonprofit Explorer at <https://projects.propublica.org/nonprofits/organizations/941623852>.

¹⁶⁷ Vanguard Charitable’s annual returns from *ProPublica*’s Nonprofit Explorer at <https://projects.propublica.org/nonprofits/organizations/232888152>. Fidelity Charitable’s annual returns from *ProPublica*’s Nonprofit Explorer at <https://projects.propublica.org/nonprofits/organizations/110303001>.

¹⁶⁸ Charles Koch Foundation’s annual returns from *ProPublica*’s Nonprofit Explorer at <https://projects.propublica.org/nonprofits/organizations/480918408>.

¹⁶⁹ Koch network description from “Koch Network Database,” *DeSmog*, <https://www.desmog.com/koch-network-database/>. Koch Foundation support from Emily Chamlee-Wright, “The principles that drive the Institute for Humane Studies,” Charles Koch Foundation, July 25, 2023, <https://charleskochfoundation.org/stories/what-principles-drive-the-institute-for-humane-studies%ef%bf%bc/>.

¹⁷⁰ “The Institute for Humane Studies,” UnKoch My Campus, <https://www.unkochmycampus.org/ihs>.

¹⁷¹ Josh Harkinson, “Climate Change Deniers Without Borders,” *Mother Jones*, December 22, 2009, <https://www.motherjones.com/environment/2009/12/climate-deniers-atlas-foundation/>.

¹⁷² “Institute for Humane Studies (IHS),” Greenpeace, <https://www.greenpeace.org/usa/fighting-climate-chaos/climate-deniers/front-groups/institute-for-humane-studies-ihs/>.

¹⁷³ Manhattan Institute’s annual returns from *ProPublica*’s Nonprofit Explorer at <https://projects.propublica.org/nonprofits/organizations/132912529>.

¹⁷⁴ Fidelity Charitable’s annual returns from *ProPublica*’s Nonprofit Explorer at <https://projects.propublica.org/nonprofits/organizations/110303001>. Paulson Family Foundation’s annual returns from *ProPublica*’s Nonprofit Explorer at <https://projects.propublica.org/nonprofits/organizations/263922995>.

¹⁷⁵ “About the Manhattan Institute,” Manhattan Institute, <https://manhattan.institute/about>.

¹⁷⁶ Online journal at “City Journal,” City Journal, <https://www.city-journal.org/>. Support network from “Who We Are,” The Adam Smith Society, <https://www.adamsmithsociety.com/mission>.

¹⁷⁷ Elliott Negin, “ExxonMobil Is Still Bankrolling Climate Science Deniers,” Union of Concerned Scientists, October 23, 2019, <https://blog.ucsusa.org/elliott-negin/exxonmobil-still-bankrolling-climate-deniers/>.

¹⁷⁸ Bryce claims from Elliott Negin, “Wind Energy Threat to Birds Is Overblown,” *HuffPost*, Updated December 6, 2017, https://www.huffpost.com/entry/wind-energy-threat-to-bir_b_4321113. Cass claims from “The ‘Overheated’ Costs of Climate Change,” Manhattan Institute, March 18, 2018, <https://www.youtube.com/watch?v=AkoP6bNj-Yg&t=103s>.

¹⁷⁹ Mark P. Mills, prepared testimony for “Keeping the Lights On: Hearings before the U.S. House Select Committee on the Climate Crisis,” House of Representatives Hearing 117-14, 117th Congress, February 15, 2022, <https://docs.house.gov/meetings/CN/CN00/20220215/114399/HHRG-117-CN00-Wstate-MillsM-20220215.pdf>.

¹⁸⁰ Atlas Economic Research Foundation’s annual returns from *ProPublica*’s Nonprofit Explorer at <https://projects.propublica.org/nonprofits/organizations/942763845>.

¹⁸¹ Vanguard Charitable’s annual returns from *ProPublica*’s Nonprofit Explorer at <https://projects.propublica.org/nonprofits/organizations/232888152>. John Templeton Foundation’s annual returns from *ProPublica*’s Nonprofit Explorer at <https://projects.propublica.org/nonprofits/organizations/621322826>.

¹⁸² “Atlas Network,” SourceWatch, https://www.sourcewatch.org/index.php?title=Atlas_Network.

¹⁸³ “The Network,” Atlas Network, <https://www.atlasnetwork.org/partners>.

¹⁸⁴ “Koch Industries: Secretly Funding the Climate Denial Machine,” Greenpeace, <https://www.greenpeace.org/usa/fighting-climate-chaos/climate-deniers/koch-industries/>.

¹⁸⁵ PR campaigns from Jeremy Walker, “Atlas Network’s fossil-fuelled campaign against the Voice,” *Independent Australia*, October 10, 2023, <https://independentaustralia.net/politics/politics-display/atlas-networks-fossil-fuelled-campaign-against-the-voice>, 17973. Disinformation from Jeremy Walker, “Silencing the Voice: the fossil-fuelled Atlas Network’s Campaign against Constitutional Recognition of Indigenous Australia,” *Cosmopolitan Civil Societies*, September 30, 2023, <https://epress.lib.uts.edu.au/journals/index.php/mcs/article/view/8813>. Criminalizing protest from Amy Westervelt and Geoff Dembicki, “Meet the Shadowy Global Network of Right-Wing Think Tanks,” *The New Republic*, September 12, 2023, <https://newrepublic.com/article/175488/atlas-shadowy-global-network-right-wing-think-tanks>.

¹⁸⁶ “Atlas Network,” Greenpeace, <https://www.greenpeace.org/usa/fighting-climate-chaos/climate-deniers/front-groups/atlas-economic-research-foundation/>.

¹⁸⁷ Americans for Prosperity Foundation’s annual returns from *ProPublica*’s Nonprofit Explorer at <https://projects.propublica.org/nonprofits/organizations/521527294>.

¹⁸⁸ Schwab Charitable Fund’s annual returns from *ProPublica*’s Nonprofit Explorer at <https://projects.propublica.org/nonprofits/organizations/311640316>. Buntrock Foundation for Leadership’s annual returns from *ProPublica*’s Nonprofit Explorer at <https://projects.propublica.org/nonprofits/organizations/812443983>.

¹⁸⁹ Ken Klippenstein, “Exclusive: Two Koch-Backed Groups Speak Out Against Ron DeSantis’s Attack on Journalists,” *The Intercept*, March 24, 2023, <https://theintercept.com/2023/03/24/ron-desantis-news-media-koch/>.

¹⁹⁰ “Koch Network Database,” DeSmog, <https://www.desmog.com/koch-network-database/>.

¹⁹¹ Hiroko Tabuchi, “How the Koch Brothers Are Killing Public Transit Projects Around the Country,” *New York Times*, June 19, 2018, <https://www.nytimes.com/2018/06/19/climate/koch-brothers-public-transit.html>.

¹⁹² “U.S. News Media Help Koch Brothers and ExxonMobil Spread Climate Disinformation, UCS Investigation Finds,” Union of Concerned Scientists, May 13, 2013, <https://www.ucsusa.org/about/news/koch-brothers-and-exxonmobil-spread-climate-disinformation>.

¹⁹³ Ashley Parker and Maggie Haberman, “With Koch Brothers Academy, Conservatives Settle In for Long War,” *New York Times*, September 6, 2016, <https://web.archive.org/web/20190618175511/https://www.nytimes.com/2016/09/07/us/politics/kochs-republican-conservative.html>.

¹⁹⁴ Ian Millhiser, “The Supreme Court just made Citizens United even worse,” *Vox*, July 1, 2021, <https://www.vox.com/2021/7/1/22559318/supreme-court-americans-for-prosperity-bonta-citizens-united-john-roberts-donor-disclosure>.

¹⁹⁵ American Legislative Exchange Council’s annual returns from *ProPublica*’s Nonprofit Explorer at <https://projects.propublica.org/nonprofits/organizations/520140979>.

¹⁹⁶ National Philanthropic Trust’s annual returns from *ProPublica*’s Nonprofit Explorer at <https://projects.propublica.org/nonprofits/organizations/237825575>. Lynde and Harry Bradley Foundation’s annual returns from *ProPublica*’s Nonprofit Explorer at <https://projects.propublica.org/nonprofits/organizations/396037928>.

¹⁹⁷ “What is ALEC,” ALEC Exposed, https://www.alecexposed.org/wiki/What_is_ALEC.

¹⁹⁸ Steve Horn, “Records Show State Policy Network Was Created by ALEC,” *The Progressive*, December 9, 2013, <https://progressive.org/latest/records-show-state-policy-network-created-alec/>.

¹⁹⁹ “What is ALEC,” ALEC Exposed, https://www.alecexposed.org/wiki/What_is_ALEC.

²⁰⁰ Koch Network Database, “American Legislative Exchange Council (ALEC),” *DeSmog*, <https://www.desmog.com/american-legislative-exchange-council/>.

²⁰¹ American Legislative Exchange Council’s 2021 annual return from “Public Reporting,” American Legislative Exchange Council, <https://alec.org/wp-content/uploads/2023/01/ALEC-Form-990-Public-Disclosure-Copy.pdf>.

²⁰² Historical phenomenon from Koch Network Database, “American Legislative Exchange Council (ALEC),” *DeSmog*, <https://www.desmog.com/american-legislative-exchange-council/>. Emissions reductions from Lisa Graves, “A Side of Climate Change Denial with Your Coffee? ALEC Dishes up Some Hard to Swallow Spin with the Heartland Institute,” *PR Watch*, August 8, 2013, <https://www.prwatch.org/news/2013/08/12207/side-climate-change-denial-your-coffee-alec-dishes-some-hard-swallow-spin-heartla>.

²⁰³ Mission statement from “About ALEC,” American Legislative Exchange Council, <https://alec.org/about/>. Bills from Brendan Fischer, “Dirty Hands: 77 ALEC Bills in 2013 Advance a Big Oil, Big Ag Agenda,” *PR Watch*, August 1, 2013, <https://www.prwatch.org/news/2013/08/12193/dirty-hands-77-alec-bills-2013-advance-big-oil-big-ag-agenda>.

²⁰⁴ Alana Rudder, “501(c)(3) Vs. 501(c)(4): Differences, Pros And Cons,” *Forbes Advisor*, June 8, 2024, <https://www.forbes.com/advisor/business/501c3-vs-501c4/>.

²⁰⁵ *Ibid.*

²⁰⁶ “Publication 557 (01/2024), Tax-Exempt Status for Your Organization,” Internal Revenue Service, Revised January 2024, <https://www.irs.gov/publications/p557>.

²⁰⁷ Income tax explanation from “Charitable contribution deductions,” Internal Revenue Service, <https://www.irs.gov/charities-nonprofits/charitable-organizations/charitable-contribution-deductions>. Capital gains tax explanation from “Increase your tax savings on charitable giving,” Fidelity Investments, <https://www.fidelity.com/viewpoints/personal-finance/tax-breaks-for-charitable-giving>.

²⁰⁸ Lack of regulation from Chuck Collins and Helen Flannery, “Tax Rules, Investment Houses, and Donor-Advised Funds: What’s at Stake,” *Nonprofit Quarterly*, April 3, 2024, <https://nonprofitquarterly.org/tax-rules-investment-houses-and-donor-advised-funds-whats-at-stake/>. Lack of oversight from Philip Hackney, “Keep Charitable Oversight in the IRS,” *Columbia Journal of Tax Law*, May 22, 2024, <https://journals.library.columbia.edu/index.php/taxlaw/article/view/12713>. Defeat of reform from *Philanthropy News Digest*, “Philanthropy divided over legislation to accelerate DAF grants,” *Candid*, June 11, 2021, <https://philanthropynewsdigest.org/news/philanthropy-divided-over-legislation-to-accelerate-daf-grants>.

²⁰⁹ DeSmog research at <https://www.desmog.com/databases/>. Greenpeace research at <https://www.greenpeace.org/usa/fighting-climate-chaos/climate-deniers/>. Union of Concerned Scientists research at <https://www.ucsusa.org/resources/global-warming-skeptic-organizations>. SourceWatch research at https://www.sourcewatch.org/index.php?title=Climate_Change_Deniers. Sierra Club research at <https://www.sierraclub.org/sierra/2024-1-spring/feature/climate-science-deniers-fossil-fuel-shills-plot-against-green-energy>. Climate Investigations Center research at <https://climateinvestigations.org/>.

²¹⁰ Definition of 501(c)(3) organizations from Julia Kagan, “501(c)(3) Organization: What It Is, Pros and Cons, Examples,” *Investopedia*, March 9, 2024, <https://www.investopedia.com/terms/1/501c3-organizations.asp>. Definition of Schedule R from “Instructions for Schedule R (Form 990) (2023),” Internal Revenue Service, <https://www.irs.gov/instructions/i990sr>.

²¹¹ For matching private foundation grantees to 501(c)(3) and 501(c)(4) organizations, we used the default WRatio scoring method from the open-source Python string-matching library TheFuzz, documented at <https://pypi.org/project/thefuzz/>. To qualify as a match, grantees had to meet a score threshold of 95 or greater out of a total possible score of 100.