



U.S. House of Representatives

COMMITTEE ON WAYS AND MEANS
1139 LONGWORTH HOUSE OFFICE BUILDING
Washington, DC 20515

September 24, 2024

The Honorable Daniel Werfel
Commissioner
Internal Revenue Service
1111 Constitution Avenue, N.W.
Washington, D.C. 20224

Dear Commissioner Werfel:

I write today to refer the Americans for Justice in Palestine Educational Foundation (“AJP Educational Foundation”), a tax-exempt 501(c)(3) organization, and American Muslims for Palestine (“AMP”) for investigation and ultimately revocation of their tax-exempt status. AJP Educational Foundation and AMP, in conjunction with its fiscally sponsored project Students for Justice in Palestine (“SJP”) has engaged in conduct that includes inciting riots and violence, supporting illegal activity, and conducting other activity contrary to the public good. AMP also holds suspected ties to designated terrorist organizations despite holding tax-exempt status as a nonprofit organization. This conduct is designed to sow chaos and discord in our society, has involved illegal activities, and certainly is not in furtherance of any tax-exempt purpose.

As you know, section 7803 of the Internal Revenue Code (“IRC”) grants the Commissioner of the Internal Revenue Service (“IRS”) the authority to execute and apply internal revenue laws,¹ including section 501 of the IRC’s requirements and prohibitions. Pursuant to section 501(c)(3), tax-exempt organizations must be organized and operated exclusively for a tax-exempt purpose, which includes charitable, educational, literary, and other purposes.² However, if a nonprofit organization conducts substantial activities that do not further its exempt purposes, such activity may result in the loss of the organization’s tax-exemption.³

Tax-exempt organizations must meet other requirements to maintain their tax-exempt status. For example, under section 501(c)(3) of the IRC, organizations seeking to receive an exemption from federal taxes are prohibited from certain activity, including being involved in certain types of political activity.⁴ In addition to the prohibitions of section 501, the IRS has also noted that violations of the law are an “antithesis of the public good” and, as such, may be a bar

¹ See 26 U.S.C. § 7803.

² See 26 U.S.C. § 501(c)(3).

³ Better Business Bureau of Washington, D.C. v. United States, 326 U.S. 279, 283 (1945).

⁴ See 26 U.S.C. § 501(c)(3).

to tax-exemption.⁵ Not only has the IRS found conducting illegal activities to be inconsistent with tax-exemption, but it has stated that the “planning and sponsoring of such activities are also incompatible with charity and social welfare.”⁶

For example, while mass demonstrations and other confrontational activities are generally permissible under section 501, the IRS previously found that an organization that sponsored protests where members were pressed to commit acts of civil disobedience “did not qualify for IRC 501(c)(3) or (4) exemption.”⁷ When determining whether these types of demonstrations are consistent with IRC section 501(c)(3), the IRS has historically implemented a three-part test which states that such activities are permissible if: (1) the organization’s tax-exempt purpose is charitable; (2) the activities are not illegal, contrary to established public policy, or in conflict with statutory restrictions; and (3) the activities further the organization’s exempt purpose and are reasonably related to the accomplishment of that purpose.⁸

Additionally, under Section 501(p) of the Internal Revenue Code, organizations which have been designated as terrorist organizations cannot maintain tax-exempt status, and the IRS has revoked the tax-exempt status of terrorist organizations.⁹ Along with the prohibition on tax-exempt status for terrorist organizations themselves, the IRS also previously revoked the tax-exempt status of organizations that could not show that it directed funding exclusively for charitable purposes as required under the IRC.¹⁰

Aside from restrictions on conducting illegal activity and acts supporting or promoting civil disobedience, Internal Revenue Manual (“IRM”) Part 7, Chapter 20, Section 6, asserts that “[c]ases involving grants or activities in foreign countries present a higher risk of terrorism, especially in countries where there is war and civil unrest.”¹¹ Given the language of the IRC, IRM, and previous IRS revenue rulings, I am referring AJP Educational Foundation and AMP, in conjunction with its fiscally sponsored project SJP, to the IRS based on the facts and reasons stated in the appendix attached below.

As such, I ask that you use your authority to make this and similar referrals a top priority and make certain the IRS moves as quickly as possible to examine and revoke the tax-exempt status of AJP Educational Foundation and AMP. Operating at the agency’s historically slow pace is not acceptable given what is occurring in our streets and on our college campuses. The IRS must act quickly to address these serious issues. Thank you in advance for your time,

⁵ Internal Revenue Service, Revenue Ruling 75-384, <https://www.irs.gov/pub/irs-tege/eotopicj85.pdf>.

⁶ *Id.*

⁷ *Id.*

⁸ Internal Revenue Service, Revenue Ruling 80-278, <https://www.irs.gov/pub/irs-tege/rr80-278.pdf>.

⁹ Justin Chung, *Suspending the Tax-Exempt Status of Terrorist and Terrorist Supporting Organizations: H.R. 6408 in Context*, CONGRESSIONAL RESEARCH SERVICE (June 7, 2024), <https://crsreports.congress.gov/product/pdf/LSB/LSB11176>.

¹⁰ Internal Revenue Service Determination Letter, Release Number 201712014 (March 24, 2017), <https://www.irs.gov/pub/irs-wd/201712014.pdf>.

¹¹ Internal Revenue Manual, Part 7, Chapter 20, Section 6.2.1.2 (07-07-2022), https://www.irs.gov/irm/part7/irm_07-020-006.


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September 24, 2024

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cooperation, and response. If you have any questions, please contact Ways and Means Majority staff at (202) 225-3625.

Sincerely,



Jason Smith
Chairman
Committee on Ways and Means

**AJP Educational Foundation, Inc. (AJP) & American Muslims for Palestine (AMP):
Relevant Facts**

Introduction

One of the most well-known organizations supporting antisemitism is American Muslims for Palestine (“AMP”). AMP is a Virginia-based nonprofit,¹² which claims to educate, organize, and mobilize the Muslim-American community, as well as allies in other communities, to advance Palestinian rights.¹³ However, this group, in coordination with its 501(c)(3) fiscal sponsor Americans for Justice in Palestine Educational Foundation (“AJP”) and its 501(c)(4) advocacy organization called Americans for Justice in Palestine Action,¹⁴ is an organization with ties to organizations previously associated with terrorist activity and possible financial links to Hamas. Additionally, AMP through AJP provides funding for Students for Justice in Palestine (“SJP”), which has organized and supported extensive antisemitic protests that have resulted in harassment, assault, property vandalization, and trespassing, among other illegal activities.¹⁵

Ties to the Holy Land Foundation and Hamas

For example, three individuals formerly associated with the Holy Land Foundation – an organization now designated by the U.S. Department of the Treasury as a terrorist organization for providing funding to Hamas – have worked for or on behalf of AMP.¹⁶ Additionally, four individuals previously linked to the Islamic Association for Palestine – another organization previously found civilly liable for supporting Hamas – have worked for or on behalf of AMP as well.¹⁷ Further, at least one individual formerly associated with another organization which coordinated with Hamas leaders and contributed to affiliated organizations, KindHearts for Charitable Development, is also linked to AMP.¹⁸

Investigation and Ongoing Litigation Involving AJP, AMP, and SJP

In October 2023, Jason Miyares, the Virginia Attorney General, announced that they are opening an investigation into AMP and their fiscal sponsor AJP.¹⁹ In July 2024, Attorney General Miyares announced that a court ordered AJP to produce records that he requested by a Civil

¹² American Muslims for Palestine, *About AMP*, <https://www.ampalastine.org/about-amp>.

¹³ *Id.*

¹⁴ *Id.*

¹⁵ Matt Lebovic, *Virginia orders SJP umbrella group to release Hamas-funding docs*, THE TIMES OF ISRAEL (July 19, 2024), <https://www.timesofisrael.com/virginia-orders-sjp-umbrella-group-to-release-hamas-funding-docs/>.

¹⁶ H. Comm. on Ways and Means, *Hearing: From Ivory Towers to Dark Corners: Investigating the Nexus Between Antisemitism, Tax-Exempt Universities, and Terror-Financing* (Nov. 15, 2023), <https://waysandmeans.house.gov/event/hearing-from-ivory-towers-to-dark-corners-investigating-the-nexus-between-antisemitism-tax-exempt-universities-and-terror-financing/>.

¹⁷ *Id.*

¹⁸ *Id.*

¹⁹ Press Release, *Attorney General's Office Opens Investigation Into American Muslims for Palestine Nonprofit*, Commonwealth of Virginia – Office of the Attorney General (Oct. 31, 2023), <https://www.oag.state.va.us/media-center/news-releases/2630-october-31-2023-attorney-generals-office-opens-investigation-into-american-muslims-for-palestine-nonprofit>.

Investigative Demand (“CID”).²⁰ The CID states that AJP “employed misrepresentations in connection with the solicitation of charitable contributions, permitted the use of funds raised in a charitable solicitation for purposes other than the solicited purpose, and knowingly used or permitted the use of funds raised by a solicitation of contributions to provide support to terrorists, terrorist organizations, terrorist activities, or family members of terrorists.”²¹

In addition, SJP, who collaborates closely with AMP and AJP, is the most well-known and reported network of pro-Palestinian student groups which operates on over 200 campuses across the U.S. and Canada.²² For example, in 2014 alone, AMP spent \$100,000 on campus activities related to SJP.²³

In May 2024, several law firms representing American and Israeli victims of Hamas’ October 7, 2023, terrorist attack filed a lawsuit in the U.S. District Court for the Eastern Division of Virginia against several anti-Israel groups including one of AJP’s fiscally sponsored projects, SJP.²⁴ The complaint against the National Students for Justice in Palestine (“NSJP”), the national group that supports individual SJP chapters, alleges that the group has provided material support for Hamas through its pro-Hamas propaganda efforts which the plaintiff describes as “instrumental to Hamas’s terrorist activities and ability to remain functional amid Israel’s response.”²⁵ The complaint also alleges that NSJP and AMP coordinated the occupation of college campuses across the country to “‘force’ the American government and academia to bend to Hamas’s will.”²⁶ Key to this collaboration and coordination has been a “toolkit” circulated by NSJP to its local SJP chapters on campuses across the country following the Hamas attacks on October 7, 2023.²⁷ This “NSJP Toolkit,” disseminated a day after Hamas’ terrorist attacks on Israel, identified AMP and NSJP as part of a “Unity Intifada” governed by Hamas’ “unified command,” encouraged teach-ins and training on how to organize a protest, and advertised a “National Day of Resistance” following the Hamas attacks.²⁸

²⁰ Press Release, *Virginia Court Orders American Muslims for Palestine to Produce Records Requested by Attorney General Miyares*, Commonwealth of Virginia – Office of the Attorney General (Jul. 16, 2024), <https://www.oag.state.va.us/media-center/news-releases/2758-july-16-2024-virginia-court-orders-american-muslims-for-palestine-to-produce-records-requested-by-attorney-general-miyares>.

²¹ Morgan Sweeney, *American Muslims for Palestine ordered to comply with Virginia AG records request*, WASHINGTON EXAMINER (July 17, 2024), <https://www.washingtonexaminer.com/news/3086995/american-muslims-for-palestine-ordered-to-comply-with-virginia-ag-records-request/>.

²² National Students for Justice in Palestine, *Who Are We?*, <https://nationalsjp.org/about>.

²³ American Muslims for Palestine Email to Subscribers, *Help Us Make Palestine a Household Word*, AMERICAN MUSLIMS FOR PALESTINE (Dec. 30, 2014).

²⁴ *Lawsuit Filed on Behalf of American and Israeli Victims of Hamas Oct. 7 Terrorist Attack Against AJP Educational Foundation, Inc. a/k/a American Muslims for Palestine and National Students for Justice in Palestine*, Holtzman Vogel (May 1, 2024), <https://www.holtzmanvogel.com/news-insights/lawsuit-filed-on-behalf-of-american-and-israeli-victims-of-hamas-oct-7-terrorist-attack-against-ajp-educational-foundation-inc-a-k-a-american-muslims-for-palestine-and-national-students-for-justice-in-palestine>.

²⁵ Compl. For Damages and Jury Trial Demand, 42, *Parizer et al v. AJP Educational Foundation Inc. et al*, E.D. Va. (May 2024).

²⁶ *Id* at 3.

²⁷ *Id* at 45.

²⁸ Compl. For Damages and Jury Trial Demand, 42, *Parizer et al v. AJP Educational Foundation Inc. et al*, E.D. Va. (May 2024).

Conclusion

AMP's fiscal support for a project that has incited violence, promotes and supports illegal and disruptive encampments in unauthorized spaces, and encourages activity for the purpose of sowing discord in American society should not retain the benefit of tax-exempt status. The IRS should revoke AJP Educational Foundation and AMP's tax-exempt status. Please see below for numerous examples demonstrating the type of activity these organizations engage in – this activity fails to advance any tax-exempt purpose.

Exhibit 1



Major US law firm sues Students for Justice in Palestine for alleged support of Hamas 'terrorist activities'

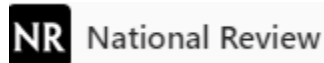
Key Excerpts:

- “Through NSJP, AJP Educational Foundation Inc. – also known as **American Muslims for Palestine (AMP)** – allegedly "uses propaganda to intimidate, convince, and recruit uninformed, misguided, and impressionable college students to serve as foot soldiers for Hamas on campus and beyond," according to the lawsuit filed on Wednesday in the U.S. District Court for the Eastern Division of Virginia, Alexandria Division.”
- “In 2010, AMP expanded its operation to American college campuses when it founded NSJP "to control hundreds of Students for Justice in Palestine ('SJP') chapters across the country," the lawsuit says.”

Link:

<https://www.msn.com/en-us/news/world/major-us-law-firm-sues-students-for-justice-in-palestine-for-alleged-support-of-hamas-terrorist-activities/ar-AA1o2UKs>

Exhibit 2



Pro-Palestinian Group with Alleged Terror Ties Ordered to Provide Donor Lists to Virginia AG

Key Excerpts:

- “Miyares and his office opened an investigation into AMP in October 2023. The attorney general hopes to determine whether AMP has solicited contributions without having registered with the necessary state agencies, as well as the veracity of allegations that AMP has offered support to terrorist organizations.”
- “In the civil investigative demand Miyares issued to AMP in October, the attorney general’s office wrote that, based on its investigation, it has reason to believe the organization may have “knowingly used or permitted the use of funds raised by a solicitation of contributions to provide support to terrorists, terrorist organizations, terrorist activities, or family members of terrorists.”
- “AMP arose in the wake of the dissolution of organizations including the Islamic Association for Palestine (IAP) and the Holy Land Foundation (HLF), which both disbanded in 2004 after being found to have provided material support to Hamas and to have acted as fundraisers for the terrorist organization. The latter was founded by Hamas official Mousa Abu Marzook.”
- “Salah Sarsour, an American Muslims for Palestine board member who has also raised money for Representative Rashida Tlaib (D., Mich.), was formerly an employee of the Holy Land Foundation. According to a 2001 FBI memo, the money he raised for the nonprofit was “actually for HAMAS,” and a 1999 Israeli police report detailed Sarsour’s stint in a Ramallah prison on charges related to his involvement with Hamas.”
- “Osama Abuirshaid, the current executive director of American Muslims for Palestine, served as the editor of the Islamic Association for Palestine’s official newspaper — considered by the United States government to be a Hamas propaganda outlet — before joining his new organization. Hamas’s military wing featured Abuirshaid on its website in 2014. The current AMP executive director has ties to the Palestinian Islamic Jihad terrorist organization as well, frequently meeting with a man named Sami al-Arian, who was found to have provided material support to PIJ.

Link:

<https://www.msn.com/en-us/news/world/pro-palestinian-group-with-alleged-terror-ties-ordered-to-provide-donor-lists-to-virginia-ag/ar-BB1q6mSe>

Exhibit 3



Who's behind the pro-Palestinian protests that are disrupting Biden's campaign events and blocking city streets?

Key Excerpts:

- “In cities across the country, highways have been blocked, trains have been delayed and sections of college campuses have been shut down by hundreds of thousands of people who have taken to the streets.”
- “According to congressional testimony, public statements and interviews, current and former government officials in the U.S., Europe, Israel and Canada claim that some leaders of the pro-Palestinian protest movement promote rhetoric from Hamas or the Popular Front for the Liberation of Palestine, or PFLP. They also say some groups work with members of the PFLP. The State Department has designated both groups as terrorist organizations.”
- “Schanzer cited Hatem Bazian, a longtime lecturer at the University of California Berkeley, as an example. Bazian founded the national branch of Students for Justice in Palestine to focus on campus-based activism, and he later launched American Muslims for Palestine. Both groups advocate for the U.S. government to end its support of Israel.”
- “Schanzer argued that Bazian and his organizations are part of a network that is “providing training, talking points, materials and financial support to students intimidating and threatening Jewish and pro-Israel students on college campuses.”
- The attorney general’s office of Virginia, where American Muslims for Palestine is headquartered, also opened an investigation of the group after an Israeli American family accused it of potentially using funds to benefit terrorist organizations.”

Link:

<https://www.nbcnews.com/news/us-news/s-palestinian-protests-us-rcna143666>

Exhibit 4

Shai Davidai @ShaiDavidai

TLDR:

Students for 'Justice' in Palestine (SJP) receive guidance and financial support from American Muslims for Palestine (AMP) whose directors have strong links to three pro-terror organizations that were dissolved by the U.S. government for fundraising money for Hamas.

Are former pro-Hamas charity employees influencing vitriol on American college campuses today?

Source: From Ivory Towers to Dark Corners: Investigating the Nexus Between Antisemitism, Tax-Exempt Universities, and Terror Financing; House Ways and Means Committee, November 15, 2023

Description:

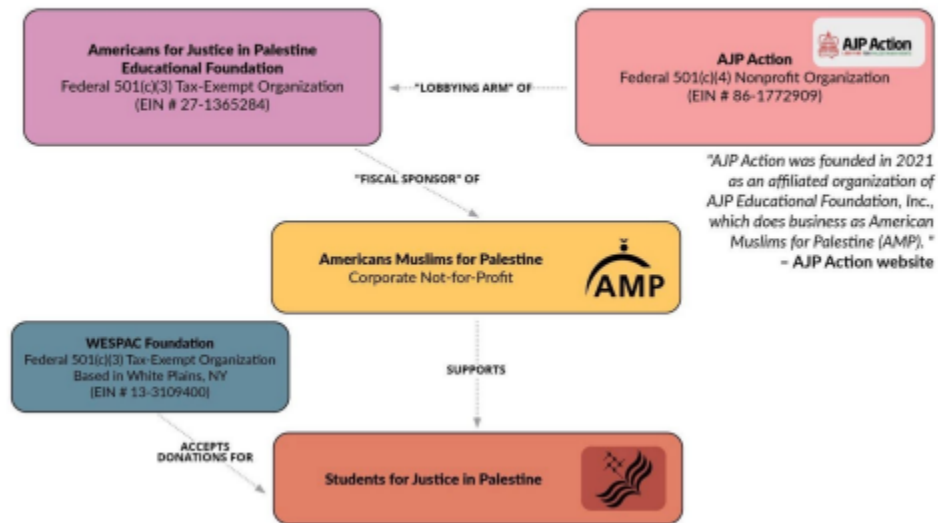
- Chart detailing exactly how AMP is connected to Hamas and the Holy Land Foundation

Link:

<https://x.com/ShaiDavidai/status/1738226938853097636>

Exhibit 5

AMP'S HYBRID CORPORATE STRUCTURE



Description:

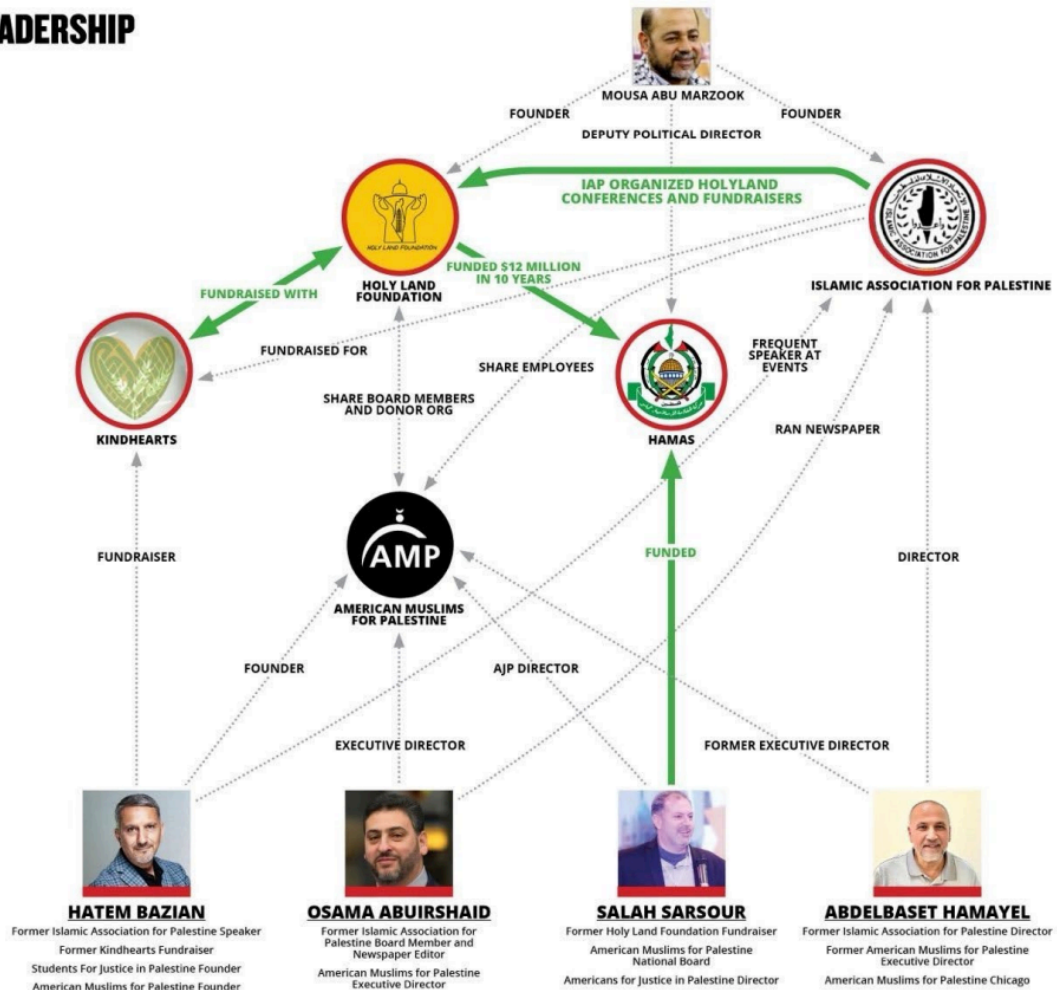
- Chart created by the Foundation for Defense of Democracies (FDD) displaying AMP's hybrid corporate structure.

Link:

<https://gop-waysandmeans.house.gov/wp-content/uploads/2023/11/Schanzer-Testimony.pdf>

Exhibit 6

AMP LEADERSHIP



Description:

- Chart created by the Foundation for Defense of Democracies (FDD) displaying AMP's leadership which shows that the group is linked to the Holy Land Foundation and Islamic Association of Palestine. Both groups were shut down due to their connection to terrorism.

Link:

<https://gop-waysandmeans.house.gov/wp-content/uploads/2023/11/Schanzer-Testimony.pdf>



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1139 LONGWORTH HOUSE OFFICE BUILDING
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September 24, 2024

The Honorable Daniel Werfel
Commissioner
Internal Revenue Service
1111 Constitution Avenue, N.W.
Washington, D.C. 20224

Dear Commissioner Werfel:

I write today to refer the Alliance for Global Justice, an Arizona-based 501(c)(3) tax-exempt organization, for investigation and ultimately revocation of its tax-exempt status. The Alliance for Global Justice, in conjunction with its fiscally sponsored project, Samidoun, has funded and supported conduct intended to incite violence and instill chaos and holds suspicious ties to designated terrorist organizations. This is despite receiving tax-exempt status as a charitable organization. This conduct is designed to sow chaos and discord in our society, has involved illegal activities, and certainly is not in furtherance of any tax-exempt purpose.

As you know, section 7803 of the Internal Revenue Code (“IRC”) grants the Commissioner of the Internal Revenue Service (“IRS”) the authority to execute and apply internal revenue laws,¹ including section 501 of the IRC’s requirements and prohibitions. Pursuant to section 501(c)(3), tax-exempt organizations must be organized and operated exclusively for a tax-exempt purpose, which includes charitable, educational, literary, and other purposes.² However, if a nonprofit organization conducts substantial activities that do not further its exempt purposes, such activity may result in the loss of the organization’s tax-exemption.³

Tax-exempt organizations must meet other requirements to maintain their tax-exempt status. For example, under section 501(c)(3) of the IRC, organizations seeking to receive an exemption from federal taxes are prohibited from certain activity, including being involved in certain types of political activity.⁴ In addition to the prohibitions of section 501, the IRS has also noted that violations of the law are an “antithesis of the public good” and, as such, may be a bar to tax-exemption.⁵ Not only has the IRS found conducting illegal activities to be inconsistent

¹ See 26 U.S.C. § 7803.

² See 26 U.S.C. § 501(c)(3).

³ Better Business Bureau of Washington, D.C. v. United States, 326 U.S. 279, 283 (1945).

⁴ See 26 U.S.C. § 501(c)(3).

⁵ Internal Revenue Service, Revenue Ruling 75-384, <https://www.irs.gov/pub/irs-tege/eotopicj85.pdf>.

with tax-exemption, but it has stated that the “planning and sponsoring of such activities are also incompatible with charity and social welfare.”⁶

For example, while mass demonstrations and other confrontational activities are generally permissible under section 501, the IRS previously found that an organization that sponsored protests where members were pressed to commit acts of civil disobedience “did not qualify for IRC 501(c)(3) or (4) exemption.”⁷ When determining whether these types of demonstrations are consistent with IRC section 501(c)(3), the IRS has historically implemented a three-part test which states that such activities are permissible if: (1) the organization’s tax-exempt purpose is charitable; (2) the activities are not illegal, contrary to established public policy, or in conflict with statutory restrictions; and (3) the activities further the organization’s exempt purpose and are reasonably related to the accomplishment of that purpose.⁸

Additionally, under Section 501(p) of the Internal Revenue Code, organizations which have been designated as terrorist organizations cannot maintain tax-exempt status, and the IRS has revoked the tax-exempt status of terrorist organizations.⁹ Along with the prohibition on tax-exempt status for terrorist organizations themselves, the IRS also previously revoked the tax-exempt status of organizations that could not show that it directed funding exclusively for charitable purposes as required under the IRC.¹⁰

Aside from restrictions on conducting illegal activity and acts supporting or promoting civil disobedience, Internal Revenue Manual (“IRM”) Part 7, Chapter 20, Section 6, asserts that “[c]ases involving grants or activities in foreign countries present a higher risk of terrorism, especially in countries where there is war and civil unrest.”¹¹ Given the language of the IRC, IRM, and previous IRS revenue rulings, I am referring the Alliance for Global Justice and its fiscally sponsored project, Samidoun, to the IRS based on the facts and reasons stated in the appendix attached below.

I ask that you use your authority to make this and similar referrals a top priority and make certain the IRS moves as quickly as possible to examine and revoke the tax-exempt status of the Alliance for Global Justice. Operating at the agency’s historically slow pace is not acceptable given what is occurring in our streets and on our college campuses. The IRS must act quickly to address these serious issues. Thank you in advance for your time, cooperation, and response. If you have any questions, please contact Ways and Means Majority staff at (202) 225-3625.

⁶ *Id.*

⁷ *Id.*

⁸ Internal Revenue Service, Revenue Ruling 80-278, <https://www.irs.gov/pub/irs-tege/rr80-278.pdf>.

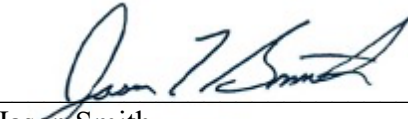
⁹ Justin Chung, *Suspending the Tax-Exempt Status of Terrorist and Terrorist Supporting Organizations: H.R. 6408 in Context*, CONGRESSIONAL RESEARCH SERVICE (June 7, 2024), <https://crsreports.congress.gov/product/pdf/LSB/LSB11176>.

¹⁰ Internal Revenue Service Determination Letter, Release Number 201712014 (March 24, 2017), <https://www.irs.gov/pub/irs-wd/201712014.pdf>.

¹¹ Internal Revenue Manual, Part 7, Chapter 20, Section 6.2.1.2 (07-07-2022), https://www.irs.gov/irm/part7/irm_07-020-006.

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Sincerely,



Jason Smith
Chairman
Committee on Ways and Means

Alliance for Global Justice: Relevant Facts

Introduction

The Alliance for Global Justice (the “Alliance”) is an Arizona-based 501(c)(3) organization that serves as a fiscal sponsor to over 130 “projects.”¹² The Alliance is an offshoot of the Nicaragua Network, an organization that previously supported the socialist Sandinista regime in Nicaragua.¹³ According to their website, the Alliance envisions “societies which explore and implement alternatives to the unjust domination of governments, global financial institutions and multinational corporations” and their mission is to “achieve social change and economic justice by helping to build a stronger more unified grassroots movement.”¹⁴ According to the Alliance’s 2023 Form 990, its mission is to “achieve social change and economic justice by helping to build a stronger and more unified grassroots movement.”¹⁵

To help bring these visions to life and fulfill its mission, the Alliance fiscally sponsors more than 130 projects.¹⁶ Samidoun is one of the Alliance’s fiscally sponsored projects,¹⁷ and describes itself as “an international network of organizers and activists working to build solidarity with Palestinian prisoners in their struggle for freedom.”¹⁸ However, Samidoun’s conduct and activity suggests more than activism in support of Palestine.

Samidoun’s Ties to a Foreign Terrorist Organization

For example, in February 2021, the National Bureau for Counter Terror Financing of Israel (“NBCTF”) designated Samidoun a terrorist organization and a “part of the Popular Front for the Liberation of Palestine (PFLP)” which “was founded by members of the PFLP in 2012.”¹⁹ The PFLP was designated as a foreign terrorist organization by the U.S. Department of State on October 8, 1997.²⁰ According to the NBCTF, one of Samidoun’s leaders is part of the leadership of the PFLP, has been involved in the establishment of militant cells, and has motivated terrorist activity in “Judea & Samaria and abroad.”²¹

¹² Fiscal Sponsorship, Alliance for Global Justice (last accessed Aug. 14, 2024), <https://afgj.org/fsp>.

¹³ Gabe Kaminsky, *Left-wing charity faces legal complaint over fundraiser for Palestinian terror-linked group*, WASHINGTON EXAMINER (Jan. 17, 2023), <https://www.washingtonexaminer.com/news/729321/left-wing-charity-faces-legal-complaint-over-fundraiser-for-palestinian-terror-linked-group/>.

¹⁴ Our Mission, Alliance for Global Justice (last accessed Aug. 14, 2024), <https://afgj.org/about/our-mission>.

¹⁵ 2023 Form 990, Alliance for Global Justice Corp, PROPUBLICA (Feb. 12, 2024), <https://projects.propublica.org/nonprofits/organizations/522094677/202430439349301048/full>.

¹⁶ Fiscal Sponsorship, Samidoun (last accessed Sep. 23, 2024), <https://afgj.org/fsp>.

¹⁷ Donate, Samidoun (last accessed June 25, 2024), <https://samidoun.net/about-samidoun/>.

¹⁸ Donate, Samidoun (last accessed June 25, 2024), <https://samidoun.net/about-samidoun/>; About Samidoun, Samidoun (last accessed June 25, 2024), <https://samidoun.net/about-samidoun/>.

¹⁹ *Israel Designates "Samidoun" As A Terrorist Organization*, National Bureau for Counter Terror Financing of Israel (Feb. 28, 2021), <https://nbctf.mod.gov.il/en/Pages/SamidounEN.aspx>.

²⁰ Foreign Terrorist Organizations, U.S. Dept. of State (last accessed Aug. 14, 2024), <https://www.state.gov/foreign-terrorist-organizations/>.

²¹ *Id.*

Actions Taken Against Samidoun by Private Companies and Foreign Governments

In January 2023, it was reported that the Alliance and Samidoun were actively fundraising for a France-based organization which partners with the PFLP.²² Later in February 2023, the Alliance announced that it was unable to process credit card donations following reports that the group was fundraising for the PFLP, a U.S. designated foreign terror organization.²³ Additionally in 2023, Germany outlawed Samidoun after determining that the group spread “anti-Israel and antisemitic propaganda under the guise of solidarity for Palestinian prisoners.”²⁴ The ban of Samidoun in Germany came after the group’s leadership was deported from the country in 2019.²⁵ Two of Samidoun’s leaders were also deported from the European Union in 2022.²⁶

In January 2020, Mastercard, Visa, and American Express began blocking direct donations to Samidoun.²⁷ Discover, the credit card company, also cut ties with the Alliance a few months after Israel’s NBCTF designated Samidoun a terrorist organization.²⁸

IRS Guidance on Fiscal Sponsorships

Although fiscal sponsorship is not defined in statute and the IRS has not provided comprehensive guidance regarding fiscal sponsorships, Revenue Ruling 68-489 provides insight into the IRS’s policy regarding fiscal sponsorships.²⁹ Revenue Ruling 68-489 states that 501(c)(3) tax-exempt organizations may accept tax-deductible funds on behalf of an entity that is not tax-exempt under 501(c)(3) if the following three conditions are satisfied: (i) the 501(c)(3) organization ensures that funds are used for exempt purposes “by limiting distributions to specific projects that are in furtherance of its own exempt purposes;” (ii) the 501(c)(3) organization “retains control and discretion as to the use of the funds;” and (iii) the 501(c)(3) organization “maintains records establishing that the funds were used for section 501(c)(3) purposes.”³⁰

²² Gabe Kaminsky, *Left-wing charity faces legal complaint over fundraiser for Palestinian terror-linked group*, WASHINGTON EXAMINER (Jan. 17, 2023), <https://www.washingtonexaminer.com/news/729321/left-wing-charity-faces-legal-complaint-over-fundraiser-for-palestinian-terror-linked-group/>.

²³ Andrew Kerr, *Top Left-Wing Network Blocked From Credit Card Processor Over Ties to Palestinian Terror Group*, THE WASHINGTON FREE BEACON (Feb. 16, 2023), <https://freebeacon.com/democrats/palestinian-terror-linked-organization-cut-off-from-fundraising-platform/>; Foreign Terrorist Organizations, U.S. Dept. of State (last accessed 8/14/24), <https://www.state.gov/foreign-terrorist-organizations/>.

²⁴ *Germany bans Hamas activities, dissolves Samidoun group*, DEUTSCHE WELLE (Feb. 11, 2023), <https://www.dw.com/en/germany-bans-hamas-activities-dissolves-samidoun-group/a-67284435>.

²⁵ VG Berlin, judgment of 11.03.2022 - 10 K 266.19, <https://openjur.de/u/2393530.html>.

²⁶ *Samidoun Netherlands protests deportation of Barakat and Kates at Schiphol Airport*, SAMIDOUN (Oct. 31, 2022), <https://samidoun.net/2022/10/samidoun-netherlands-protests-deportation-of-barakat-and-kates-at-schiphol-airport/>.

²⁷ Jessica Chasmar, *Discover card cuts ties with left-wing group over terrorist connections*, FOX BUSINESS (Sep. 19, 2021), <https://www.foxbusiness.com/politics/discover-card-cuts-ties-with-left-wing-group-with-terrorist-ties-report>.

²⁸ *Id.*

²⁹ Rev. Rul. 68-489, 1968-2 C.B. 210.

³⁰ *Id.*

Conclusion

Samidoun's designation as a terrorist organization associated with the PFLP³¹ does not further the Alliance's stated tax-exempt purpose. The European Union, Israel, and major credit card companies have recognized Samidoun and the Alliance for what they are, yet tax-exempt dollars continue to flow to the Alliance and ultimately to Samidoun. This must stop. The IRS should revoke the Alliance's tax-exempt status. Please see the exhibits below for numerous examples of activity that fails to advance any tax-exempt purpose.

³¹ Israel Designates "Samidoun" As A Terrorist Organization, National Bureau for Counter Terror Financing of Israel (Feb. 28, 2021), <https://nbctf.mod.gov.il/en/Pages/SamidounEN.aspx>.

Exhibit 1



OSINTdefender ✓
@sentdefender

Subscribe



Pro-Hamas Supporters in New York City are currently Waving around a Banner which says “Long Live October 7th” and that was apparently Sponsored by Samidoun also know as the Palestinian Prisoner Solidarity Network, which is a Canadian “Non-Profit” which is linked to the Popular Front for the Liberation of Palestine who is considered a Terrorist Organization in the United States, Japan, Canada, and the European Union. Also a reminder, that Members of both the Popular Front for the Liberation of Palestine and Samidoun spoke at the Palestinian Conference recently in which a Sitting-Member of Congress also made a Speech.



7:19 PM · Jun 10, 2024 · **241.2K** Views



99



385



1.4K



111



Description:

- Samidoun flag with “Long Live October 7th” written on it along with their group’s name.

Link:

<https://twitter.com/sentdefender/status/1800306912962961704>

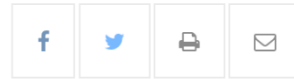
Exhibit 2



U.S. NEWS AUG. 21, 2024 / 1:40 PM / **UPDATED AUG. 21, 2024 AT 10:12 PM**

More than 70 pro-Palestinian protesters arrested outside Democratic convention

By Chris Benson & Mike Heuer



Key Excerpts:

- “The event, non-permitted, which began around 7 p.m. CDT, was organized by Behind Enemy Lines, a leftist group with militant leaning, and **Samidoun** which is a group banned in Israel and Germany over alleged ties to terrorist groups.”
- “**Samidoun** and BEL are one of several groups that have descended on Chicago in protest of the ongoing Democratic Convention for various different causes as other pro-Palestinian groups reportedly have plans to continue demonstrations Wednesday on the DNC's third day.”

Link:

https://www.upi.com/Top_News/US/2024/08/21/Democratic-National-Convention-Chicago-Israel-Consulate-Palestine-protest-arrests/9931724252477/.

Exhibit 3

THE JERUSALEM POST

PFLP: The lesser known terrorist group fueling protests in the US - analysis

The Marxist-Leninist terrorist organization Popular Front for the Liberation of Palestine (PFLP) has maintained an influential role in the post-October 7 anti-Israel movement.

By MICHAEL STARR

MAY 14, 2024 12:35



Key Excerpts:

- “The posters of PFLP leader Sa'adat often bear the logo of the **Samidoun**: Palestinian Prisoner Solidarity Network. **Samidoun** was designated a PFLP subsidiary by Israel in 2021, and has members PFLP members in leadership roles throughout its ranks. **Samidoun** Europe coordinator Mohammed Khatib, has been described by Palestinian outlets Quds News, Palestinian Information Center, and Quds Press as a PFLP operative. Khatib is also an executive member of Masar Badil Palestinian Alternative Revolutionary Path Movement, which is headed by Khaled Barakat.”
- “Barakat, who had in the past been described as a leader of **Samidoun**, was also called a PFLP commander by the terrorist organization and Palestinian news outlets. In 2022, Israeli intelligence told the National Post that the Vancouver resident was a PFLP leader. Barakat advocated for the delisting of PFLP from Canada's list of terrorist entities at a International League of Peoples' Struggle (ILPS) conference in 2022. Barakat, who was banned from the US and Germany, has distanced himself from **Samidoun**, identifying with Masar Badil, but his wife Charlotte Kates continues to serve as the international coordinator for **Samidoun**. Barakat and Kates were photographed at the ILPS conference with a poster of Sa'adat emblazoned with the PFLP logo.”

Link:

<https://www.jpost.com/diaspora/antisemitism/article-801121>

Exhibit 4



Pro-terror radical launched 2-hour anti-Israel tirade at Columbia University event weeks before protests exploded: ‘Nothing wrong with being a Hamas fighter’

Key Excerpts:

- “Radical anti-Israel activists told Columbia students, ‘There is nothing wrong with being a fighter in Hamas’ — weeks before the campus exploded in pro-Palestinian protests. In a two-hour tirade to the hardest core of anti-Israeli activists at Columbia and its sister college, Barnard, Charlotte Kates, international coordinator of **Samidoun**, the Palestinian Prisoner Solidarity Network, said, ‘These are the people who are on the front lines defending Palestine and fighting for its liberation.’”
- “Kates and Barakat represented themselves as speaking on behalf of **Samidoun**, the ‘Palestinian Prisoner Solidarity Network,’ at the meeting. In reality, Barakat is a senior member of the Popular Front for the Liberation of Palestine (PFLP), which is a designated terrorist organization responsible for a string of attacks on Israeli civilians and closely allied to both Hamas and Hezbollah.”

Link:

<https://nypost.com/2024/04/24/us-news/palestinian-radical-at-columbia-nothing-wrong-with-hamas/>

Exhibit 5



Germany bans pro-Palestinian group Samidoun

Key Excerpts:

- “Germany will ban the pro-Palestinian group **Samidoun**, Chancellor Olaf Scholz said on Thursday, adding that its members were celebrating Islamist Hamas "terror" in Israel on German streets. ‘Our law governing associations is a sharp sword. And we, as a strong constitutional state, will draw this sword,’ Scholz said in an address to parliament in Berlin. The group, which identifies as a Palestinian Prisoner Solidarity Network, posted photos on Instagram on Sunday of pro-Palestinian activists distributing sweets in Berlin in celebration of Saturday's Hamas attack in Israel.”

Link:

<https://www.reuters.com/world/germany-bans-pro-palestinian-group-samidoun-2023-10-12/>

Exhibit 6



Description:

- The **Samidoun** Network telegram channel posts honoring Hezbollah fighters who have been killed.

Link:

<https://x.com/neveragainlive1/status/1836249766109352319>

Exhibit 7



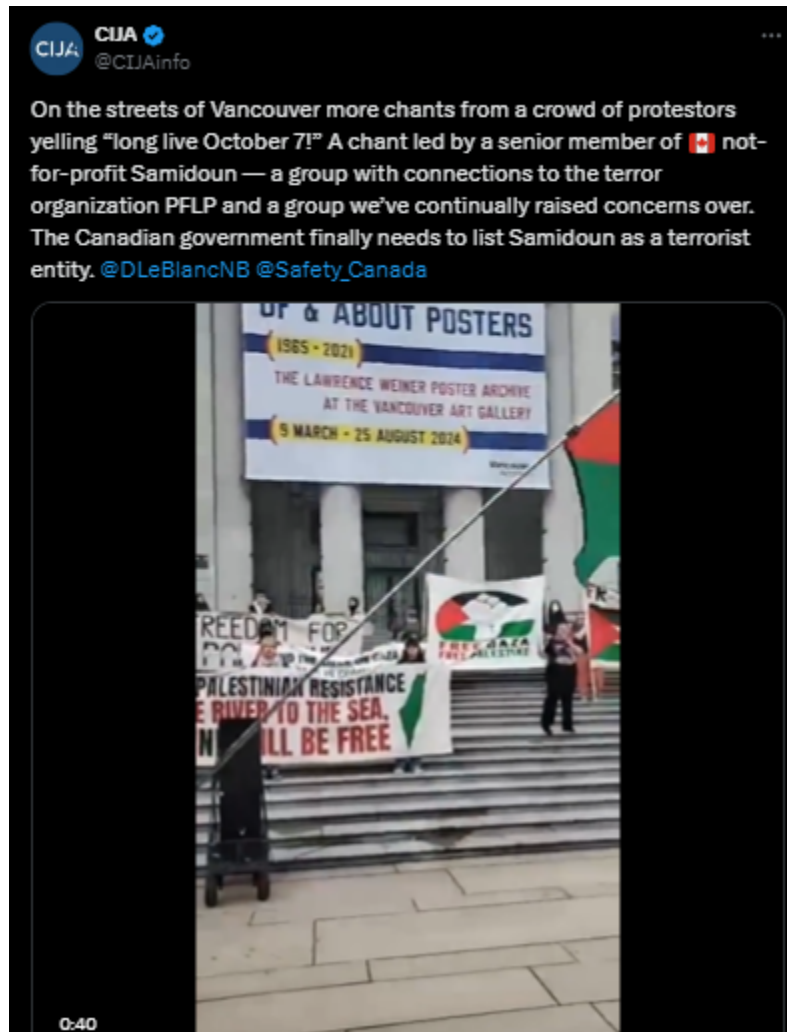
Description:

- The **Samidoun** Network posted glorifying the head of Hamas.

Link:

<https://x.com/KevinVuongMP/status/1818819719547228400>

Exhibit 8



Description:

- Charlotte Kates, senior member of **Samidoun** leads a chant, “Long Live October 7th!”

Link:

<https://x.com/CIJAinfo/status/1784390201952940427>

Exhibit 9



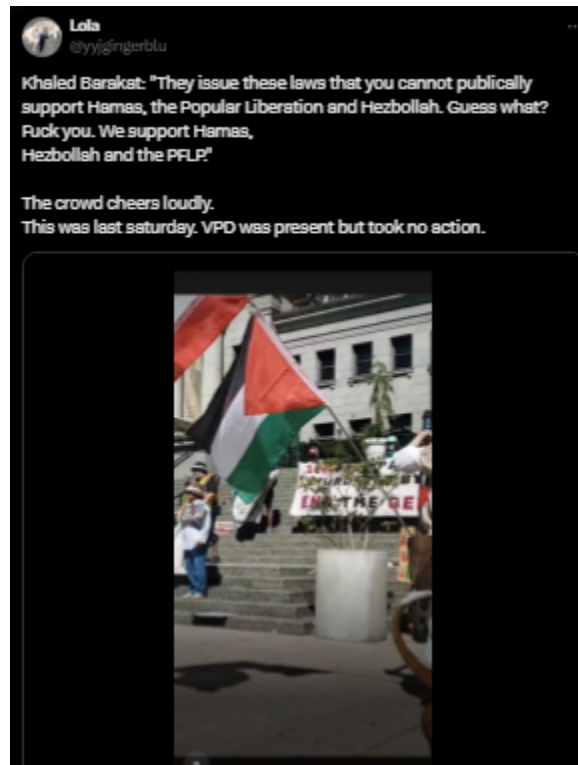
Description:

- Charlotte Kates, senior member of Samidoun, appeared on Iranian state news, glorifying Hamas terror and violence.

Link:

<https://x.com/CIJAInfo/status/1823777189738807753>

Exhibit 10



Description:

- Khaled Barakat, a senior member of **Samidoun**, says to a crowd, "They issue these laws that you cannot publically support Hamas, the Popular Liberation and Hezbollah. Guess what? Fuck you. We support Hamas, Hezbollah and the PFLP."

Link:

<https://x.com/yyjgingerblu/status/1832530981800014070>

Exhibit 11



Description:

- The **Samidoun** flag is waved with the Hezbollah and Hamas flags in New York City.

Link:

<https://x.com/JCAAndersonNYC/status/1800312486584778900>



U.S. House of Representatives

COMMITTEE ON WAYS AND MEANS
1139 LONGWORTH HOUSE OFFICE BUILDING
Washington, DC 20515

September 24, 2024

The Honorable Daniel Werfel
Commissioner
Internal Revenue Service
1111 Constitution Avenue, N.W.
Washington, D.C. 20224

Dear Commissioner Werfel:

I write today to refer Islamic Relief USA (“IRUSA”), an American-based 501(c)(3) tax-exempt organization, for investigation and ultimately revocation of its tax-exempt status. IRUSA, in conjunction with its affiliated organization Islamic Relief Worldwide (“IRW”), has engaged in conduct that appears to provide support for a designated terrorist organization and other conduct designed to incite chaos in a way that is contrary to the public good, despite its stated tax-exempt purpose of alleviating poverty and suffering in the world. This conduct is designed to sow discord in our society, has involved support of illegal activities, and certainly is not in furtherance of any tax-exempt purpose.

As you know, section 7803 of the Internal Revenue Code (“IRC”) grants the Commissioner of the Internal Revenue Service (“IRS”) the authority to execute and apply internal revenue laws,¹ including section 501 of the IRC’s requirements and prohibitions. Pursuant to section 501(c)(3), tax-exempt organizations must be organized and operated exclusively for a tax-exempt purpose, which includes charitable, educational, literary, and other purposes.² However, if a nonprofit organization conducts substantial activities that do not further its exempt purposes, such activity may result in the loss of the organization’s tax-exemption.³

Tax-exempt organizations must meet other requirements to maintain their tax-exempt status. For example, under section 501(c)(3) of the IRC, organizations seeking to receive an exemption from federal taxes are prohibited from certain activity, including being involved in certain types of political activity.⁴ In addition to the prohibitions of section 501, the IRS has also noted that violations of the law are an “antithesis of the public good” and, as such, may be a bar to tax-exemption.⁵ Not only has the IRS found conducting illegal activities to be inconsistent

¹ See 26 U.S.C. § 7803.

² See 26 U.S.C. § 501(c)(3).

³ Better Business Bureau of Washington, D.C. v. United States, 326 U.S. 279, 283 (1945).

⁴ See 26 U.S.C. § 501(c)(3).

⁵ Internal Revenue Service, Revenue Ruling 75-384, <https://www.irs.gov/pub/irs-tege/eotopicj85.pdf>.

with tax-exemption, but it has stated that the “planning and sponsoring of such activities are also incompatible with charity and social welfare.”⁶

For example, while mass demonstrations and other confrontational activities are generally permissible under section 501, the IRS previously found that an organization that sponsored protests where members were pressed to commit acts of civil disobedience “did not qualify for IRC 501(c)(3) or (4) exemption.”⁷ When determining whether these types of demonstrations are consistent with IRC section 501(c)(3), the IRS has historically implemented a three-part test which states that such activities are permissible if: (1) the organization’s tax-exempt purpose is charitable; (2) the activities are not illegal, contrary to established public policy, or in conflict with statutory restrictions; and (3) the activities further the organization’s exempt purpose and are reasonably related to the accomplishment of that purpose.⁸

Additionally, under Section 501(p) of the Internal Revenue Code, organizations which have been designated as terrorist organizations cannot maintain tax-exempt status, and the IRS has revoked the tax-exempt status of terrorist organizations.⁹ Along with the prohibition on tax-exempt status for terrorist organizations themselves, the IRS also previously revoked the tax-exempt status of organizations that could not show that it directed funding exclusively for charitable purposes as required under the IRC.¹⁰

Aside from restrictions on conducting illegal activity and acts supporting or promoting civil disobedience, Internal Revenue Manual (“IRM”) Part 7, Chapter 20, Section 6, asserts that “[c]ases involving grants or activities in foreign countries present a higher risk of terrorism, especially in countries where there is war and civil unrest.”¹¹ Given the language of the IRC, IRM, and previous IRS revenue rulings, I am referring IRUSA, in conjunction with the associated organization IRW, to the IRS based on the facts and reasons stated in the appendix attached below.

As such, I ask that you use your authority to make this and similar referrals a top priority and make certain the IRS moves as quickly as possible to examine this activity and revoke the tax-exempt status of Islamic Relief USA. Operating at the agency’s historically slow pace is not acceptable given what is occurring in our streets and on our college campuses. The IRS must act quickly to address these serious issues. Thank you in advance for your time, cooperation, and response. If you have any questions, please contact Ways and Means Majority staff at (202) 225-3625.

⁶ *Id.*

⁷ *Id.*

⁸ Internal Revenue Service, Revenue Ruling 80-278, <https://www.irs.gov/pub/irs-tege/rr80-278.pdf>.

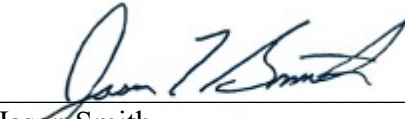
⁹ Justin Chung, *Suspending the Tax-Exempt Status of Terrorist and Terrorist Supporting Organizations: H.R. 6408 in Context*, CONGRESSIONAL RESEARCH SERVICE (June 7, 2024), <https://crsreports.congress.gov/product/pdf/LSB/LSB11176>.

¹⁰ Internal Revenue Service Determination Letter, Release Number 201712014 (March 24, 2017), <https://www.irs.gov/pub/irs-wd/201712014.pdf>.

¹¹ Internal Revenue Manual, Part 7, Chapter 20, Section 6.2.1.2 (07-07-2022), https://www.irs.gov/irm/part7/irm_07-020-006.

Letter to The Honorable Commissioner Werfel
September 24, 2024
Page 3

Sincerely,



Jason Smith
Chairman
Committee on Ways and Means

Islamic Relief USA (IRUSA) / Islamic Relief Worldwide (IRW): Relevant Facts

Introduction

Islamic Relief Worldwide (“IRW”) is an international organization that describes itself as a faith-inspired humanitarian and development agency working to save and transform the lives of the most vulnerable people that operates in over 45 countries including with affiliate organizations in those countries.¹²

Islamic Relief USA

IRW operates in the U.S. through its 501(c)(3) affiliate called Islamic Relief USA (“IRUSA”).¹³ In 2022, the largest contribution to IRW’s income, £67 million, was provided by IRUSA.¹⁴ IRUSA was the largest contributor accounting for 29 percent of IRW’s total income in 2022.¹⁵ In addition, IRUSA contributed £54.3 million to IRW in 2021, which accounted for approximately 44 percent of IRW’s income in 2021.¹⁶ Thus, despite being registered as a separate, independent legal entity from IRW, and trying to distance itself from IRW to avoid negative publicity, IRUSA is an IRW member who raises and funnels significant funds to IRW to be applied to IRW projects.¹⁷

Israel

In 2014, Israel’s Defense Minister declared IRW to be illegal based on its role in allegedly funneling money to Hamas.¹⁸ Despite Israel’s ban on IRW operating in Gaza and the West Bank, the IRW announced in late 2014 that they were going to defy the ban and continue working in Gaza and the West Bank after insisting that no money was funneled to Hamas.¹⁹ In 2016, the Federal Bureau of Investigation (“FBI”), IRS, and Office of Personnel Management reportedly “put together a criminal case relating to Islamic Relief.”²⁰ In 2016, the HSBC bank

¹² Islamic Relief Worldwide, About Us, <https://islamic-relief.org/about-us/>.

¹³ Islamic Relief USA, Awards and Accreditation, <https://irusa.org/awards-accreditation/>.

¹⁴ Islamic Relief Worldwide, Annual Report and Financial Statements (last accessed Nov. 1, 2023), <https://islamic-relief.org/wp-content/uploads/2023/06/IRW-AR2022-Web.pdf>.

¹⁵ *Id.*

¹⁶ *Id.*

¹⁷ *Id.*

¹⁸ Reuters Staff, *Israel Bans UK-Based Muslim Charity Accused of Funding Hamas*, REUTERS (June 19, 2014), <https://www.reuters.com/article/uk-palestinians-israel-charities/israel-bans-uk-based-muslim-charity-accused-of-funding-hamas-idUKKBN0EU1FE20140619>.

¹⁹ Randeep Ramesh, *Islamic Relief defies Israeli ban and continues operations in Palestine*, THE GUARDIAN (Dec. 11, 2014), <https://www.theguardian.com/society/2014/dec/11/islamic-relief-charity-palestine-work-continues-israel>.

²⁰ Islamic Relief, Middle East Forum, (last accessed Nov. 1, 2023), <https://www.meforum.org/MiddleEastForum/media/MEFLibrary/pdf/Islamic-Relief-Dossier-v3.pdf>.

announced that it was ending all links to IRW amid concerns that funding could end up in the hands of terrorist groups abroad.²¹ Credit Suisse and UBS have cut ties with IRW as well.²²

In December 2020, the U.S. State Department cut ties with IRW due to repeated exhibitions of antisemitism by IRW's leadership.²³ Earlier in 2020, the entire board of IRW resigned after it was discovered that they replaced a disgraced trustee who called Israelis the "grandchildren of monkeys and pigs" with a man "who labelled terrorists 'heroes' and described Israel as the Zionist enemy."²⁴ The new trustee described members of Hamas as "'great men' who responded to the 'divine and holy call of the Muslim Brotherhood.'"²⁵

In Gaza, Islamic Relief "openly works with proxy organizations" for Hamas.²⁶ IRW was also a founding organization of The Union of Good,²⁷ an organization designated by the U.S. as an "organization created by Hamas leadership to transfer funds to the terrorist organization."²⁸

In addition to elicit support for terrorist organizations through funding, IRW also has several staff members, including the founders, with alleged ties to the Muslim Brotherhood and other organizations that are banned from operating in several countries – either due to links to terrorism or suspected funneling of money to terrorist organizations. During a 2016 interview, one of IRW's founders discussed its work with Gaza Zakat Committee, a charitable organization that works closely with Hamas and is managed by a prominent Hamas preacher.²⁹ Another co-founder of IRW and former trustee was a member of the Muslim Brotherhood and adviser to the president of Egypt on foreign relations and international cooperation.³⁰ Issam Al-Bashir, a former director of IRW is also a member of the European Council for Fatwa and Research ECFR, which is an umbrella organization for Muslim Brotherhood's religious opinions in Europe.³¹ In

²¹ *HSBC Cuts Ties with UK Islamic Charity Over 'Terror' Fears*, THE ECONOMIC TIMES (Jan. 3, 2016), <https://economictimes.indiatimes.com/news/international/business/hsbc-cuts-ties-with-uk-islamic-charity-over-terror-fears/articleshow/50427438.cms?from=mdr#>.

²² Hearing Transcript, H. Comm. on Oversight and Government Reform, The Muslim Brotherhood's Global Threat, Serial No. 115-90, July 11, 2018, <https://docs.house.gov/meetings/GO/GO06/20180711/108532/HHRG-115-GO06-Transcript-20180711.pdf>.

²³ Islamic Relief Worldwide, U.S. Dept. of State (Dec. 30, 2020), <https://2017-2021.state.gov/islamic-relief-worldwide/>.

²⁴ Andrew Norfolk, *Entire board resigns at Islamic Relief Worldwide*, THE TIMES (Aug. 22, 2020), <https://www.thetimes.com/world/europe/article/entire-board-resigns-at-muslim-charity-tknktgb2g>.

²⁵ *Id.*

²⁶ Sam Westrop, *Terror-Charity Lobbyists are Subsidized by U.S. Taxpayers*, NATIONAL REVIEW (May 13, 2020), <https://www.nationalreview.com/2020/05/terror-charity-lobbyists-subsidized-by-us-taxpayers/>.

²⁷ Steve Merley, *The Union of Good: A Global Muslim Brotherhood Hamas Fundraising Network*, THE NEFA FOUNDATION (Jan. 19, 2009), <https://www.globalmbwatch.com/wp-content/uploads/2013/04/27722114-The-Union-of-Good-A-Global-Muslim-Brotherhood-Hamas-Fundraising-Network-NEFA-Foundation.pdf#page=25>.

²⁸ U.S. Dept. of Treasury, *Treasury Designates the Union of Good* (Nov. 12, 2008), <https://home.treasury.gov/news/press-releases/hp1267>.

²⁹ Sam Westrop, *Islamic Relief: Charity, Extremism & Terror*, MIDDLE EAST FORUM (June 20, 2018), <https://www.meforum.org/islamic-relief-charity-extremism-terror-7403>.

³⁰ Opinion No. 42/2019 concerning Essam El-Haddad and Gehad El-Haddad (Egypt), United Nations Human Rights Council – Working Group on Arbitrary Detention (Oct. 3, 2019) https://www.ohchr.org/sites/default/files/Documents/Issues/Detention/Opinions/Session85/A_HRC_WGAD_2019_42_AdvanceEditedVersion.pdf.

³¹ Issam El-Bashir, THE GLOBAL MUSLIM BROTHERHOOD DAILY WATCH (last accessed Sep. 20, 2024), <https://www.globalmbwatch.com/issam-el-bashir/>.

December 2019, Al-Bashir was arrested in Sudan for money laundering, abuse of power, and abuse of the Sudan Ministry of Religious Affairs and Endowments' properties.³²

Conclusion

IRUSA's connections to and funding of IRW raises major concerns. Israel, the U.S. State Department, and others have recognized IRW and its networks for what they are, yet tax-exempt dollars continue to flow through IRUSA and to IRW. IRUSA's funding of IRW with millions of tax-exempt dollars does not advance its stated tax-exempt purpose. Given IRW's activities and IRUSA's decisions to continue funding IRW, the IRS should revoke IRUSA's tax-exempt status. Please see the exhibits below for numerous examples of activity that fails to advance any tax-exempt purpose.

³² *Sudanese authorities arrest Bashir's former religious advisor*, MIDDLE EAST MONITOR (Dec. 5, 2019), <https://www.middleeastmonitor.com/20191205-sudanese-authorities-arrest-bashirs-former-religious-advisor/>.

Attachment 1 – Appendix

Exhibit 1



Schweizerische Eidgenossenschaft
Confédération suisse
Confederazione Svizzera
Confederaziun svizra

Switzerland condemns all forms of racism and antisemitism

Over the past few years, the Swiss Agency for Development and Cooperation has implemented projects with Islamic Relief Worldwide. Due to the fact that the NGO has been criticised for previous anti-Semitic statements, the FDFA has analysed the situation. The review concludes that the management of the organisation has reacted quickly and distanced itself from antisemitic statements. The joint projects have been operationally completed.

21.08.2020

Development and Cooperation

Peace and human rights

Key Excerpts:

- “The aid agency is one of the leading Islamic relief organisations today, specialising in humanitarian support in crisis-affected areas. Although **IRW** describes itself as non-political, it has been accused of having links to radical Islamic groups. In recent weeks, criticism has also been levelled against the organisation because of antisemitic comments posted by an **IRW** trustee on his Facebook account in 2014/15.”
- “The antisemitic comments made by an **IRW** trustee in 2014/15 are unacceptable. After being made aware of the situation, **Islamic Relief** responded immediately and clearly distanced itself from such remarks and the person in question, who duly resigned from all his offices.”

Link:

<https://www.eda.admin.ch/eda/en/fdfa/fdfa/aktuell/newsuebersicht/2020/08/islamic-relief.html>

Exhibit 2



List of groups designated terrorist organisations by the UAE

The UAE Cabinet has approved a list of 83 designated terrorist organisations following the implementation of the Federal Law No. 7.

Key Excerpts:

- “The following list of organisations deemed terrorist has been approved by the Cabinet:
 - Islamic Relief Worldwide (IRW) of the Global Muslim Brotherhood.
 - Islamic Relief UK.”

Links:

<https://www.thenationalnews.com/uae/government/list-of-groups-designated-terrorist-organisations-by-the-uae-1.270037>

Exhibit 3



Banking sector nerves blocking international relief, says Islamic Relief FD

08 Nov 2012 News

Islamic Relief has recently had its bank account closed by UBS, and is under constant scrutiny by other banks due to nervousness about counter-terrorist regulations, the charity's director of finance told an audience of international charity regulators yesterday.

Key Excerpts:

- “**Islamic Relief** has recently had its bank account closed by UBS, and is under constant scrutiny by other banks due to nervousness about counter-terrorist regulations, the charity's director of finance told an audience of international charity regulators yesterday.”
- “One such example he offered was UBS, which not only closed **Islamic Relief's** account, but blocked donations coming from its customers to the charity.”

Links:

<https://www.civilsociety.co.uk/news/banking-sector-nerves-blocking-international-relief--says-islamic-relief-fd.html>

Exhibit 4

The logo for The Times newspaper, featuring the words "THE" and "TIMES" in a large, bold, serif font, with a royal coat of arms in the center.

Terror fear makes HSBC cut ties to Muslim charity

Key Excerpts:

- “HSBC has ended its banking links with Britain’s biggest government-funded Muslim charity, **Islamic Relief**, amid concerns that cash for aid could end up with terrorist groups abroad.”
- “The Israeli government banned **Islamic Relief** from the West Bank in 2014, accusing it of funneling money to Hamas, which Israel, America and the EU regard as a terrorist group.”

Links:

<https://www.thetimes.com/article/terror-fear-makes-hsbc-cut-ties-to-muslim-charity-fgm5d796mlr>

Exhibit 5



As Rohingya Flee Myanmar, Bangladesh Bans Three Muslim Aid Groups

October 20, 2017

Key Excerpts:

- “Last Thursday, October 12, Bangladesh’s NGO Affairs Bureau banned three Islamic charity organizations—Muslim Aid, **Islamic Relief**, and the Allama Fazlullah Foundation—from working with the refugees. Authorities said that they have been screening all incoming organizations, but cited their decision to bar the three Islamic organizations as a preventative measure against potential radicalization in the camps.”

Links:

<https://web.archive.org/web/20180307212543/https://rlp.hds.harvard.edu/news/rohingya-flee-myanmar-bangladesh-bans-three-muslim-aid-groups>



U.S. House of Representatives

COMMITTEE ON WAYS AND MEANS
1139 LONGWORTH HOUSE OFFICE BUILDING
Washington, DC 20515

September 24, 2024

The Honorable Daniel Werfel
Commissioner
Internal Revenue Service
1111 Constitution Avenue, N.W.
Washington, D.C. 20224

Dear Commissioner Werfel:

I write today to refer Jewish Voice for Peace (“JVP”) for investigation and ultimately revocation of its tax-exempt status. JVP has engaged in conduct that includes organizing protests that have turned violent and support for illegal encampments on college campuses, despite its stated tax-exempt purpose as an advocacy and human rights organization. This conduct is designed to sow chaos and discord in our society, has involved illegal activities, and certainly is not in furtherance of any tax-exempt purpose.

As you know, section 7803 of the Internal Revenue Code (“IRC”) grants the Commissioner of the Internal Revenue Service (“IRS”) the authority to execute and apply internal revenue laws,¹ including section 501 of the IRC’s requirements and prohibitions. Pursuant to section 501(c)(3), tax-exempt organizations must be organized and operated exclusively for a tax-exempt purpose, which includes charitable, educational, literary, and other purposes.² However, if a nonprofit organization conducts substantial activities that do not further its exempt purposes, such activity may result in the loss of the organization’s tax-exemption.³

Tax-exempt organizations must meet other requirements to maintain their tax-exempt status. For example, under section 501(c)(3) of the IRC, organizations seeking to receive an exemption from federal taxes are prohibited from certain activity, including being involved in certain types of political activity.⁴ In addition to the prohibitions of section 501, the IRS has also noted that violations of the law are an “antithesis of the public good” and, as such, may be a bar to tax-exemption.⁵ Not only has the IRS found conducting illegal activities to be inconsistent

¹ See 26 U.S.C. § 7803.

² See 26 U.S.C. § 501(c)(3).

³ Better Business Bureau of Washington, D.C. v. United States, 326 U.S. 279, 283 (1945).

⁴ See 26 U.S.C. § 501(c)(3).

⁵ Internal Revenue Service, Revenue Ruling 75-384, <https://www.irs.gov/pub/irs-tege/eotopicj85.pdf>.

with tax-exemption, but it has stated that the “planning and sponsoring of such activities are also incompatible with charity and social welfare.”⁶

For example, while mass demonstrations and other confrontational activities are generally permissible under section 501, the IRS previously found that an organization that sponsored protests where members were pressed to commit acts of civil disobedience “did not qualify for IRC 501(c)(3) or (4) exemption.”⁷ When determining whether these types of demonstrations are consistent with IRC section 501(c)(3), the IRS has historically implemented a three-part test which states that such activities are permissible if: (1) the organization’s tax-exempt purpose is charitable; (2) the activities are not illegal, contrary to established public policy, or in conflict with statutory restrictions; and (3) the activities further the organization’s exempt purpose and are reasonably related to the accomplishment of that purpose.⁸

Additionally, under Section 501(p) of the Internal Revenue Code, organizations which have been designated as terrorist organizations cannot maintain tax-exempt status, and the IRS has revoked the tax-exempt status of terrorist organizations.⁹ Along with the prohibition on tax-exempt status for terrorist organizations themselves, the IRS also previously revoked the tax-exempt status of organizations that could not show that it directed funding exclusively for charitable purposes as required under the IRC.¹⁰

Aside from restrictions on conducting illegal activity and acts supporting or promoting civil disobedience, Internal Revenue Manual (“IRM”) Part 7, Chapter 20, Section 6, asserts that “[c]ases involving grants or activities in foreign countries present a higher risk of terrorism, especially in countries where there is war and civil unrest.”¹¹ Given the language of the IRC, IRM, and previous IRS revenue rulings, I am referring JVP to the IRS based on the facts and reasons stated in the appendix attached below.

I ask that you use your authority to make this and similar referrals a top priority and make certain the IRS moves as quickly as possible to examine and revoke the tax-exempt status of Jewish Voice for Peace. Operating at the agency’s historically slow pace is not acceptable given what is occurring in our streets and on our college campuses. The IRS must act quickly to address these serious issues. Thank you in advance for your time, cooperation, and response. If you have any questions, please contact Ways and Means Majority staff at (202) 225-3625.

⁶ *Id.*

⁷ *Id.*

⁸ Internal Revenue Service, Revenue Ruling 80-278, <https://www.irs.gov/pub/irs-tege/rr80-278.pdf>.


⁹ Justin Chung, *Suspending the Tax-Exempt Status of Terrorist and Terrorist Supporting Organizations: H.R. 6408 in Context*, CONGRESSIONAL RESEARCH SERVICE (June 7, 2024), <https://crsreports.congress.gov/product/pdf/LSB/LSB11176>.

¹⁰ Internal Revenue Service Determination Letter, Release Number 201712014 (Mar. 24, 2017), <https://www.irs.gov/pub/irs-wd/201712014.pdf>.

¹¹ Internal Revenue Manual, Part 7, Chapter 20, Section 6.2.1.2 (07-07-2022), https://www.irs.gov/irm/part7/irm_07-020-006.

Letter to The Honorable Commissioner Werfel
September 24, 2024
Page 3

Sincerely,



Jason Smith
Chairman
Committee on Ways and Means

Jewish Voice for Peace: Relevant Facts

Introduction

Jewish Voice for Peace (“JVP”) is an organization that has been organizing protests and unauthorized encampments on university campuses across the U.S. since Hamas’ attack in Israel on October 7.¹² The radical anti-Zionist organization has a history of sharing antisemitic tropes, expressing support for violence and terrorism, and vilifying Zionism and Zionists.¹³ The number of JVP sponsored events that have included clearly illegal activity is significant as is the number of arrests at JVP events over the last year. This organization is dedicated to violating the law in a misguided effort to make a point – such conduct does not advance a valid tax-exempt purpose.

Support for Illegal Encampments on College Campuses

JVP has participated in, supported, and organized illegal encampments on college campuses across the country,¹⁴ including the one on Columbia University’s campus which led to the arrest over 100 individuals.¹⁵ This is despite the fact that Columbia University previously suspended JVP in November 2023, for violating University policies and for its “threatening rhetoric and intimidation” on campus.¹⁶ Members of JVP also participated in the encampment on the University of Southern California’s campus which led to 93 arrests¹⁷ and the attempted encampment on the University of New Hampshire’s campus which led to 12 arrests.¹⁸

Support for Illegal Activity that has Led to Hundreds of Arrests

In October 2023, 500 people were arrested after protestors staged an illegal sit-in in the U.S. Capitol.¹⁹ Only one month later, in November 2023, JVP organized a protest outside the Israeli consulate in Chicago which led to over 100 arrests after protestors blocked the entrance to

¹² *What is behind US college protests over Israel-Gaza war?*, REUTERS (Apr. 25, 2024),

<https://www.reuters.com/world/us/what-is-behind-pro-palestinian-protests-us-universities-2024-04-23/>.

¹³ Jewish Voice for Peace (JVP): What You Need to Know, ANTI-DEFAMATION LEAGUE (Nov. 17, 2022),

<https://www.adl.org/resources/blog/jewish-voice-peace-jvp-what-you-need-know>.

¹⁴ Lex McMenamin, *University Protests at Columbia, NYU, and More: Pro-Palestine Encampments Spread Over Israel Divestment*, TEEN VOGUE (Apr. 24, 2024), <https://www.teenvogue.com/story/palestine-encampments-protests-arrests-israel-divestment>.

¹⁵ Kanishka Singh, *Over 100 pro-Palestinian protesters arrested from New York's Columbia campus*, REUTERS (Apr. 19, 2024), <https://www.reuters.com/world/us/over-100-pro-palestinian-protesters-arrested-new-yorks-columbia-campus-2024-04-19/>.

¹⁶ Ben Sales, *Columbia University suspends Jewish Voice for Peace, Students for Justice in Palestine*, THE TIMES OF ISRAEL (Nov. 11, 2023), <https://www.timesofisrael.com/columbia-university-suspends-jewish-voice-for-peace-students-for-justice-in-palestine/>.

¹⁷ Angie Orellana Hernandez, et al., *LAPD arrests 93 people at USC amid Israel-Hamas war protests*, LOS ANGELES TIMES (Apr. 24, 2024), <https://www.latimes.com/california/story/2024-04-24/usc-pro-palestinian-encampment>.

¹⁸ Ian Lenahan, *Police at UNH arrest pro-Palestine protesters setting up encampment*, THE PORTSMOUTH HERALD (May 1, 2024), <https://www.seacoastonline.com/story/news/local/2024/05/01/police-at-unh-arrest-pro-palestine-protesters-setting-up-encampment/73533948007/>.

¹⁹ *Jewish activists arrested at US Congress anti-Israel protest amid Gaza war*, AL JAZEERA (Oct. 19, 2023), <https://www.aljazeera.com/news/2023/10/19/jewish-activists-arrested-at-us-congress-sit-in-calling-for-gaza-ceasefire>.

the premises.²⁰ In February 2024, JVP organized a protest in New York City outside the offices of U.S. Senators Chuck Schumer and Kristen Gillibrand that led to the arrest of 20 individuals for numerous charges including resisting arrest, disorderly conduct, and obstruction of governmental administration.²¹ JVP organized a rally in April 2024, outside the Indiana governor's mansion, which led to the arrest of more than a dozen people.²² JVP was also an organizer of the anti-Israel protest that took place in July 2024, when Israeli Prime Minister Benjamin Netanyahu visited Washington, D.C to address a joint session of Congress.²³ According to the U.S. Capitol Police, the protests led to roughly 200 arrests on charges stemming from a sit-in inside the Cannon House Office Building.²⁴ Protests turned ugly that day and included violence towards law enforcement and the vandalization of public property.²⁵

Relevant IRS Guidance

According to IRS Revenue Ruling 75-384, antiwar organizations that urge demonstrators “to commit violations of local ordinances and breaches of public order does not qualify for exemption under section 501(c)(3) or (4) of the [Internal Revenue] Code.”²⁶ Based on the multiple instances in which JVP has led protests and encampments which have led to arrests due to violations of local ordinances, it is our belief that the JVP does not qualify for tax-exemption under Section 501(c)(3).

Conclusion

JVP's incitement of violence and riots, and general conduct and activity that is contrary to the public good and does not further its stated tax-exempt purpose. Many of JVP's events are designed to break the law, as demonstrated by the sheer number of arrests described in this appendix. Organizing illegal activity is not an exempt purpose. As such, the IRS should revoke JVP's tax-exempt status. Please see the exhibits below for numerous examples of activity that fails to advance any tax-exempt purpose.

²⁰ Claire Savage, *Jewish protesters and allies block Israeli consulate in Chicago, demanding a cease-fire in Gaza*, ASSOCIATED PRESS (Nov. 13, 2023), <https://apnews.com/article/israelhamas-war-gaza-protest-jewish-359e92cfde9444c1a59b0635543853a6>.

²¹ Luke Tress, *Police detain 20 anti-Zionist protesters at rallies against AIPAC*, pro-Israel lawmakers, THE JERUSALEM POST (Feb. 24, 2024), <https://www.jpost.com/bds-threat/article-788562>.

²² Matt Adams, *14 arrested after Gaza protest blocks street near governor's residence*, FOX 59 (Apr. 25, 2024), <https://fox59.com/indiana-news/protesters-seeking-gaza-ceasefire-block-street-near-governors-residence/>.

²³ Michael Starr, *Anti-Israel groups threaten Netanyahu with 'citizen's arrest' in Washington*, THE JERUSALEM POST (Jul. 18, 2024), <https://www.jpost.com/diaspora/article-810930>.

²⁴ Ashraf Khalil and Alanna Durkin Richer, *Thousands fill Washington's streets to protest Israel's war in Gaza during Netanyahu visit*, THE ASSOCIATED PRESS (July 24, 2024), <https://apnews.com/article/israel-netanyahu-gaza-war-congress-joint-session-9a7885972989b2397b49e5b971ffe0e0>.

²⁵ Laura Blasey and Nathan Williams, *Protests erupt in Washington after Netanyahu's speech to US Congress*, BBC (July 24, 2024), <https://www.bbc.com/news/live/c7281gq048dt>.

²⁶ Rev. Rul. 75-384, 1975-2 C.B. 204.

Exhibit 1



Hundreds of Jewish Activists Block Israeli Consulate in Chicago

Key Excerpts:

- “Organizers say police on Monday arrested over 100 protesters and escorted them out of the building that also houses the Israeli consulate.”
- “Over 100 protesters who had blocked escalators leading to the consulate were arrested for misdemeanor trespassing and escorted out of the building, according to Ben Lorber, who helped organize the protest led by Chicago chapters of Jewish Voice for Peace, IfNotNow, and Never Again Action.”

Link:

<https://www.voaafrica.com/a/hundreds-of-jewish-activists-block-israeli-consulate-in-chicago/7353861.html>

Exhibit 2



Protesters arrested at Philadelphia's 30th Street Station while demanding Gaza ceasefire

Key Excerpts:

- “About 300 faith leaders and protesters with Jewish Voice for Peace, The Philly Palestine Coalition, and IfNotNow rallied inside the station demanding a ceasefire in Gaza.”
- “Around 7 p.m., some protesters started blocking train entrances.”
- “Amtrak and Philadelphia police arrested several individuals who refused to move. Police say they'll receive a code violation and be released.”

Link:

<https://6abc.com/philadelphia-protest-30th-street-station-gaza-ceasefire-israel-hamas/14004336/>

Exhibit 3



Jewish activists arrested during Gaza war protest in US Congress building

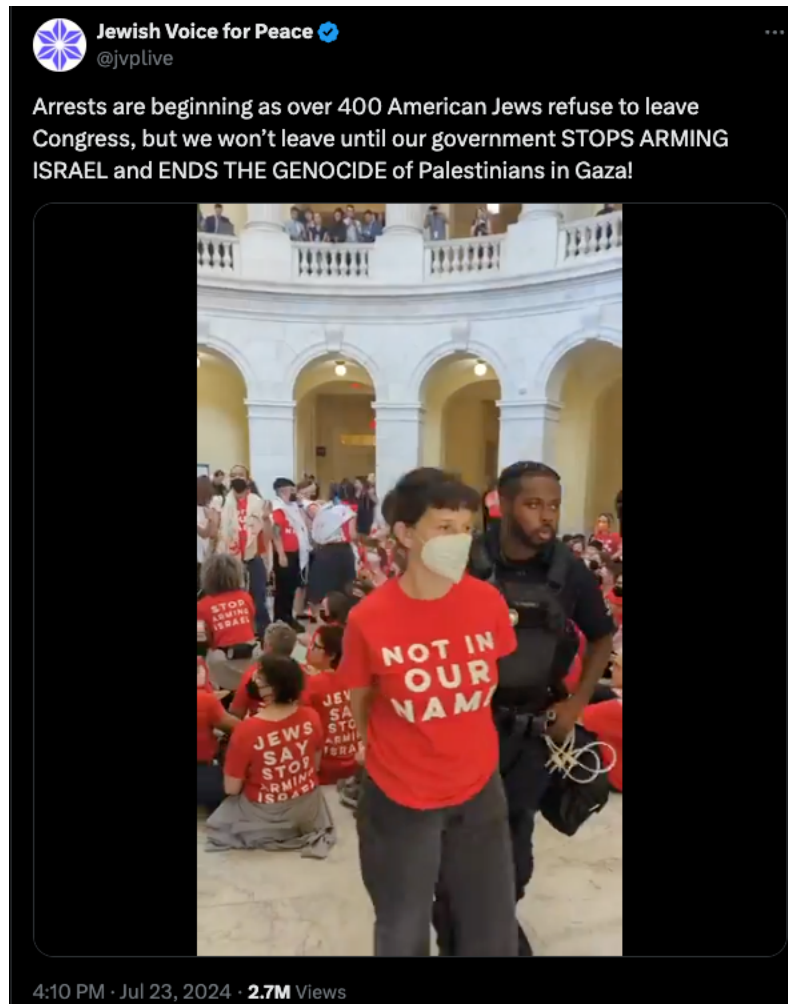
Key Excerpts:

- “U.S. Capitol Police arrested Jewish activists protesting against U.S. military support for Israel inside a congressional building on Tuesday, a day before Prime Minister Benjamin Netanyahu is scheduled to deliver a speech to Congress.”
- “The protesters, organized by activist group Jewish Voice for Peace.”

Link:

<https://www.reuters.com/world/us/jewish-activists-arrested-during-gaza-war-protest-us-congress-building-2024-07-23/>

Exhibit 4



Description:

- Showing the chaos from inside the Capitol and police making arrests.

Link:

<https://x.com/jvplive/status/1815842011544752200>

Exhibit 5



Jewish Voice for Peace is proud to host Palestinian organizer Rasmea Odeh

Description:

- JVP hosted an event honoring Rasmea Odeh, a convicted terrorist.²⁷

Link:

<https://www.jewishvoiceforpeace.org/2017/03/07/jewish-voice-peace-proud-host-palestinian-organizer-rasmea-odeh/>

²⁷ JTA, *Palestinian ex-terrorist deported from US invited to speak in Amsterdam*, THE TIMES OF ISRAEL (Feb. 24, 2018), <https://www.timesofisrael.com/palestinian-ex-terrorist-deported-from-us-invited-to-speak-in-amsterdam/>.

Exhibit 6



Description:

- JVP celebrated the release of Khalida Jarrar is a senior member of the PFLP, a US-designated terrorist organization.²⁸

Link:

<https://x.com/jvplive/status/1101162390396305411>

²⁸ *Mapping Palestinian Politics: Khalida Jarrar*, EUROPEAN COUNCIL ON FOREIGN RELATIONS (ECFR) (last accessed Sept. 23, 2024), https://ecfr.eu/special/mapping_palestinian_politics/khalida_jarrar/.



U.S. House of Representatives

COMMITTEE ON WAYS AND MEANS
1139 LONGWORTH HOUSE OFFICE BUILDING
Washington, DC 20515

September 24, 2024

The Honorable Daniel Werfel
Commissioner
Internal Revenue Service
1111 Constitution Avenue, N.W.
Washington, D.C. 20224

Dear Commissioner Werfel:

I write today to refer The People’s Forum, an American-based, 501(c)(3) tax-exempt organization, for investigation and ultimately revocation of its tax-exempt status. The People’s Forum has engaged in conduct directly intended to incite riots, cause chaos, and disrupt education on college and university campuses and beyond, all despite its stated tax-exempt purpose and mission designed to support the working class. This conduct is designed to sow chaos and discord in our society, has involved illegal activities, and certainly is not in furtherance of any tax-exempt purpose.

As you know, section 7803 of the Internal Revenue Code (“IRC”) grants the Commissioner of the Internal Revenue Service (“IRS”) the authority to execute and apply internal revenue laws,¹ including section 501 of the IRC’s requirements and prohibitions. Pursuant to section 501(c)(3), tax-exempt organizations must be organized and operated exclusively for a tax-exempt purpose, which includes charitable, educational, literary, and other purposes.² However, if a nonprofit organization conducts substantial activities that do not further its exempt purposes, such activity may result in the loss of the organization’s tax-exemption.³

Tax-exempt organizations must meet other requirements to maintain their tax-exempt status. For example, under section 501(c)(3) of the IRC, organizations seeking to receive an exemption from federal taxes are prohibited from certain activity, including being involved in certain types of political activity.⁴ In addition to the prohibitions of section 501, the IRS has also noted that violations of the law are an “antithesis of the public good” and, as such, may be a bar to tax-exemption.⁵ Not only has the IRS found conducting illegal activities to be inconsistent

¹ See 26 U.S.C. § 7803.

² See 26 U.S.C. § 501(c)(3).

³ Better Business Bureau of Washington, D.C. v. United States, 326 U.S. 279, 283 (1945).

⁴ See 26 U.S.C. § 501(c)(3).

⁵ Internal Revenue Service, Revenue Ruling 75-384, <https://www.irs.gov/pub/irs-tege/eotopicj85.pdf>.

with tax-exemption, but it has stated that the “planning and sponsoring of such activities are also incompatible with charity and social welfare.”⁶

For example, while mass demonstrations and other confrontational activities are generally permissible under section 501, the IRS previously found that an organization that sponsored protests where members were pressed to commit acts of civil disobedience “did not qualify for IRC 501(c)(3) or (4) exemption.”⁷ When determining whether these types of demonstrations are consistent with IRC section 501(c)(3), the IRS has historically implemented a three-part test which states that such activities are permissible if: (1) the organization’s tax-exempt purpose is charitable; (2) the activities are not illegal, contrary to established public policy, or in conflict with statutory restrictions; and (3) the activities further the organization’s exempt purpose and are reasonably related to the accomplishment of that purpose.⁸

Additionally, under Section 501(p) of the Internal Revenue Code, organizations which have been designated as terrorist organizations cannot maintain tax-exempt status, and the IRS has revoked the tax-exempt status of terrorist organizations.⁹ Along with the prohibition on tax-exempt status for terrorist organizations themselves, the IRS also previously revoked the tax-exempt status of organizations that could not show that it directed funding exclusively for charitable purposes as required under the IRC.¹⁰

Aside from restrictions on conducting illegal activity and acts supporting or promoting civil disobedience, Internal Revenue Manual (“IRM”) Part 7, Chapter 20, Section 6, asserts that “[c]ases involving grants or activities in foreign countries present a higher risk of terrorism, especially in countries where there is war and civil unrest.”¹¹ Given the language of the IRC, IRM, and previous IRS revenue rulings, I am referring the 501(c)(3) tax-exempt organization called The People’s Forum to the IRS based on the facts and reasons stated in the appendix attached below.

As such, I ask that you use your authority to make this and similar referrals a top priority and make certain the IRS moves as quickly as possible to examine this concerning activity and revoke the tax-exempt status of The People’s Forum. Operating at the agency’s historically slow pace is not acceptable given what is occurring in our streets and on our college campuses. The IRS must act quickly to address these serious issues. Thank you in advance for your time, cooperation, and response. If you have any questions, please contact Ways and Means Majority staff at (202) 225-3625.

⁶ *Id.*

⁷ *Id.*

⁸ Internal Revenue Service, Revenue Ruling 80-278, <https://www.irs.gov/pub/irs-tege/rr80-278.pdf>.


⁹ Justin Chung, *Suspending the Tax-Exempt Status of Terrorist and Terrorist Supporting Organizations: H.R. 6408 in Context*, CONGRESSIONAL RESEARCH SERVICE (June 7, 2024), <https://crsreports.congress.gov/product/pdf/LSB/LSB11176>.

¹⁰ Internal Revenue Service Determination Letter, Release Number 201712014 (Mar. 24, 2017), <https://www.irs.gov/pub/irs-wd/201712014.pdf>.

¹¹ Internal Revenue Manual, Part 7, Chapter 20, Section 6.2.1.2 (07-07-2022), https://www.irs.gov/irm/part7/irm_07-020-006.

Letter to The Honorable Commissioner Werfel
September 24, 2024
Page 3

Sincerely,



Jason Smith
Chairman
Committee on Ways and Means

The People's Forum: Relevant Facts

Introduction

The People's Forum is a 501(c)(3) tax-exempt organization based in New York City that describes itself as a “movement incubator for working class and marginalized communities to build unity across historic lines of division at home and abroad.”¹² The organization is funded by Roy Singham, a tech mogul who owns and operates a complex network of American-based, tax-exempt nonprofits that, according to *The New York Times*, “defends China and pushes its propaganda.”¹³ Mr. Singham works in Shanghai and shares office space with the Maku Group, a Chinese media company which “says its goal is to ‘tell China’s story well,’ a term commonly used for foreign propaganda.”¹⁴ The People's Forum is just one of the several organizations that are part of Mr. Singham's network of U.S. nonprofits.¹⁵ On April 24, 2024, the Committee on Ways and Means sent a letter to IRS Commissioner Daniel Werfel regarding Mr. Singham's ties to the Chinese Communist Party and the activities of his tax-exempt organizations.¹⁶

Incitement, Threats, and Support for Civil Unrest

The People's Forum has been very active in hosting anti-Israel events, some of which have included illegal conduct leading to arrests,¹⁷ since Hamas's attacks in Israel on October 7. On October 8, just one day after Hamas's attacks in Israel, The People's Forum helped organize¹⁸ a pro-Palestine event in Times Square which featured antisemitic speech and displays of swastikas.¹⁹ These events organized and purportedly funded by The People's Forum also included intimidating and threatening language, including “[f]—k the Jews!”²⁰

In anticipation of these events, The People's Forum has also incited violence and unrest. For example, mere hours before rioters broke-in and occupied a building on Columbia University's campus, The People's Forum encouraged rioters to “re-create the violent protests of ‘the summer of 2020,’”²¹ where tens of thousands of people swarmed cities across the country,

¹² Staff, The People's Forum (last accessed Sep. 12, 2024), <https://peoplesforum.org/about/staff/>.

¹³ Mara Hvistendahl, David A. Fahrenthold, et. al., *A Global Web of Chinese Propaganda Leads to a U.S. Tech Mogul*, NEW YORK TIMES (Aug. 10, 2023), <https://www.nytimes.com/2023/08/05/world/europe/neville-roy-singham-china-propaganda.html>.

¹⁴ *Id.*

¹⁵ *Id.*

¹⁶ H. Comm. on Ways and Means, Letter to IRS Commissioner Daniel Werfel (Apr. 24, 2024), <https://waysandmeans.house.gov/wp-content/uploads/2024/04/4-24-2024-Werfel-CCP-Singham-Letter.pdf>.

¹⁷ Joe Marino and Emily Crane, *Leader of Hamas-cheering radical activist group Manolo De Los Santos arrested by NYPD at FIT encampment*, NEW YORK POST (May 8, 2024), <https://nypost.com/2024/05/08/us-news/leader-of-hamas-cheering-activist-group-manolo-de-los-santos-arrested/>.

¹⁸ @PeoplesForumNYC, X (Oct. 7, 2023), <https://twitter.com/PeoplesForumNYC/status/1710740826152673680>.

¹⁹ @StopAntisemites, X (Oct. 8, 2023), <https://x.com/StopAntisemites/status/171116932345213349?lang=en>; Luke Tress, *Chanting ‘700,’ pro-Palestinian activities in New York fete Hamas Attack*, TIMES OF ISRAEL (Oct. 9, 2023), <https://www.timesofisrael.com/pro-palestinians-celebrate-hamas-attack-as-israel-supporters-rally-in-new-york/>.

²⁰ Deirdre Bardolf, *Orts with China ties using NYC students in anti-Israel propaganda*, NEW YORK POST (Dec. 2, 2023), <https://nypost.com/2023/12/02/metro/student-walkout-influenced-by-chinese-community-party-tied-org/>.

²¹ Joseph Simonson, *Anti-Israel Group Encouraged Columbia Protesters to Re-Create ‘The Summer of 2020’ Hours Before Students Stormed a Building*, THE WASHINGTON FREE BEACON (May 1, 2024),

resulting in the activation of the National Guard in 21 states and the deaths of at least six people.²² This message was relayed to over 100 rioters at The People’s Forum’s Manhattan office, and ultimately led to individuals storming Columbia’s campus, using hammers to smash glass doors, and propping tables and chairs up to barricade themselves inside.²³

Support for Antisemitism

In January 2024, Mr. De Los Santos gave an antisemitic speech calling for the destruction of Israel.²⁴ Mr. De Los Santos said that “[w]hen we finally deal that final blow to destroy Israel, when the state of Israel is finally destroyed and erased from history, that will be the single most important blow we can give to destroying capitalism and imperialism in our lifetime.”²⁵ Mr. De Los Santos refused to apologize and said that “to label the group [The People’s Forum] as ‘antisemitic’ is a ‘propaganda trick by apologists for genocide’ adding that ‘we will not apologize.’”²⁶ In January 2024, Representative Richie Torres wrote a letter in which he described Mr. De Los Santos’s comments as “Nazi rhetoric.”²⁷

Conclusion

The People’s Forum’s incitement of violence and illegal conduct is contrary to the public good, does not further its stated tax-exempt purpose. The IRS should revoke The People’s Forum’s tax-exempt status and ensure that tax-exempt dollars do not continue to flow to this organization and ultimately to those who seek to threaten and intimidate others. Please see the exhibits below for numerous examples of activity that fails to advance any tax-exempt purpose.

<https://freebeacon.com/campus/anti-israel-group-encouraged-columbia-protesters-to-recreate-the-summer-of-2020-hours-before-students-stormed-a-building/>.

²² Derrick Bryson Taylor, *George Floyd Protests: A Timeline*, THE NEW YORK TIMES (Nov. 5, 2021), <https://www.nytimes.com/article/george-floyd-protests-timeline.html>.

²³ Joseph Simonson, *Anti-Israel Group Encouraged Columbia Protesters to Re-Create ‘The Summer of 2020’ Hours Before Students Stormed a Building*, THE WASHINGTON FREE BEACON (May 1, 2024), <https://freebeacon.com/campus/anti-israel-group-encouraged-columbia-protesters-to-recreate-the-summer-of-2020-hours-before-students-stormed-a-building/>; Jessica Costescu, *Columbia Students Storm University Building and Hoist Banner Calling for ‘Intifada,’* THE WASHINGTON FREE BEACON (Apr. 30, 2024), <https://freebeacon.com/campus/columbia-students-storm-university-building-and-hoist-banner-calling-for-intifada/>.

²⁴ Aneeta Bhole, *Anti-Israel organization leader who received ‘millions’ from Goldman Sachs refuses to apologize for ‘Nazi rhetoric,’* NEW YORK POST (Jan. 18, 2024), <https://nypost.com/2024/01/18/metro/anti-israel-org-leader-refuses-to-apologize-for-nazi-rhetoric/>.

²⁵ *Id.*

²⁶ *Id.*

²⁷ Aneeta Bhole, *Goldman Sachs slammed by NYC pol over past ‘ties’ to anti-Israel ‘communist’ organization leader’s ‘Nazi rhetoric,’* NEW YORK POST (Jan. 17, 2024), <https://nypost.com/2024/01/17/metro/goldman-sachs-urged-to-cut-ties-with-anti-israel-communist-organization-over-leaders-nazi-rhetoric/>.

Exhibit 1



Meet the American millionaire Marxists funding anti-Israel rallies

By Francesca Block

Published Nov. 16, 2023, 7:21 p.m. ET

1.1K Comments

Key Excerpts:

- “Since 2017, Singham has been the main funder of **The People’s Forum**, which has co-organized at least four protests after 1,200 innocent Israelis were slaughtered by Hamas on Oct. 7.”
- “But a review of public disclosure forms shows that multimillionaire Singham and his wife Evans have donated over \$20.4 million to **The People’s Forum** from 2017 to 2022 through a series of shell organizations and donor advisory groups — accounting for nearly all of the group’s funding.”
- “At its multiroom modern headquarters in Midtown, which anyone can visit, **The People’s Forum** hosts classes like ‘Lenin and the Path to Revolution,’ praising countries like China and Cuba that have ‘smash[ed] the shackles of Western imperialism,’ as well as seminars like ‘Healthcare Under Siege and Apartheid,’ blaming Israel for ‘discriminatory policies’ and ‘genocide’ in Gaza.”



A poster for a rally organized by The People's Forum was posted just a day after Hamas attacked Israel on Oct. 7.



A protester displaying a swastika at the Oct. 8 rally.

Link:

<https://nypost.com/2023/11/16/opinion/meet-the-american-millionaire-marxists-funding-anti-israel-rallies/>

Exhibit 2



Chinese Communist Party-allied group behind Hamas-friendly protests in US

By Gabe Kaminsky

November 9, 2023 12:00 pm

Key Excerpts:

- “This has meant **the People’s Forum** hailing China’s ‘new era led by Xi Jinping,’ the Chinese Communist Party’s authoritarian general secretary, as well as hosting events to support China’s ‘revolutionary struggle’ and push back against America’s ‘political persecution of overseas Chinese people, and economic and trade aggression against China.’ It’s also meant hosting events with Code Pink, a left-wing antiwar group that has sought to justify CCP genocide against Uyghurs in China’s Xinjiang region, and Qiao Collective, which ‘aims to challenge rising U.S. aggression towards the People’s Republic of China’ and promotes CCP narratives on social media, according to the New York Times and New Lines Magazine.”
- “**The People’s Forum** is listed on a flyer posted on social media for last Saturday’s national pro-Palestinian march, and it assisted ANSWER, a left-wing coalition that justified Oct. 7, in fundraising and providing transportation details to the public, a Google form shows. The event saw statues defaced and other acts of vandalism, including red paint smeared on the White House gates as protesters chanted ‘F*** Joe Biden’ and tried to climb the fence, according to social media posts.”
- “In late October, **the People’s Forum** even reposted a video on social media of Leila Khaled, a convicted Popular Front for the Liberation of Palestine terrorist, talking about ‘the unbreakable resistance of the Palestinian people to the Zionist project.’”
- “**People’s Forum** is putting it on with at least seven other anti-Israel organizations, including the Palestinian Youth Movement, which helped plan the recent Washington, D.C., protest and has expressed support for PFLP terrorists. Another Thursday organizer also happens to be Al-Awda, a project of a San Francisco charity called Progress Unity Fund, tax forms show.”

Link:

<https://www.washingtonexaminer.com/news/2577517/chinese-communist-party-allied-group-behind-hamas-friendly-protests-in-us/>

Exhibit 3

THE JERUSALEM POST

China-linked network funding key anti-Israel protest groups in US - report

The Singham network amplified anti-Israel activism not just through the NGOs' social media accounts, but through pro-CCP media outlets like BreakThrough News.

By MICHAEL STARR

MAY 15, 2024 08:58 Updated: MAY 15, 2024 12:17



Key Excerpts:

- “Three convenors of the Shut it Down For Palestine coalition, Answer Coalition, **The People's Forum**, and the International Peoples' Assembly are linked by a complicated web of financial, personal, personnel, and ideological ties to CCP associates Neville Roy Singham and his wife Jodie Evans, according to NCRI.”
- “Socialist activist Evans is according to NCRI a board member of **the People's Forum** and is listed as a co-founder of CODEPINK, which is an official endorser of Shut it Down For Palestine and has been prominent in the post-October 7 protests and regularly challenges US congresspeople at the capitol.”
- “Socialist activist Evans is according to NCRI a board member of **the People's Forum** and is listed as a co-founder of CODEPINK, which is an official endorser of Shut it Down For Palestine and has been prominent in the post-October 7 protests and regularly challenges US congresspeople at the capitol.”
- “The **Forum** according to NCRI received a \$64,500 grant from The Justice and Education Fund, which had been provided with \$20 million through GSPF in 2019 and 2020. JEF's board members include People's Forum founder and Tricontinental researcher Manolo De Los Santos and People's Forum general manager David Chung. NCRI said that JEF also appears to facilitate the transfer of funds to other Singham-linked entities abroad, paying Maku \$2.3 million and India-based outlet Newsclick \$2.9 Million for contractors. The BBC reported in October that the Indian government raided Newsclick officials for illegal funds from China and served as a CCP propaganda mouthpiece in connection to Singham.”
- “‘All out to Columbia now!’ **People's forum** said on Instagram on April 24 with a graphic emblazoned with the Shut It Down logo. ‘The student organizers of Columbia University are calling on all New Yorkers of conscience to immediately go to Columbia to stand with them after the University’s Administration threatened to call in the National Guard if an agreement isn’t reached before midnight.’”

Link:

<https://www.jpost.com/diaspora/antisemitism/article-801204>



U.S. House of Representatives

COMMITTEE ON WAYS AND MEANS
1139 LONGWORTH HOUSE OFFICE BUILDING
Washington, DC 20515

September 24, 2024

The Honorable Daniel Werfel
Commissioner
Internal Revenue Service
1111 Constitution Avenue, N.W.
Washington, D.C. 20224

Dear Commissioner Werfel:

I write today to refer the Tides Foundation, an American-based, 501(c)(3) tax-exempt organization, for investigation and ultimately revocation of its tax-exempt status. The Tides Foundation, in conjunction with its partners the Adalah Justice Project and the Arab Resource and Organizing Center, has engaged in conduct directly intended to incite riots, cause chaos, and disrupt college campuses – including acting as one of the largest funders for several groups involved in antisemitic activity across the country – all despite its stated tax-exempt purpose and charitable mission. This conduct is designed to sow chaos and discord in our society, has involved illegal activities, and certainly is not in furtherance of any tax-exempt purpose.

As you know, section 7803 of the Internal Revenue Code (“IRC”) grants the Commissioner of the Internal Revenue Service (“IRS”) the authority to execute and apply internal revenue laws,¹ including section 501 of the IRC’s requirements and prohibitions. Pursuant to section 501(c)(3), tax-exempt organizations must be organized and operated exclusively for a tax-exempt purpose, which includes charitable, educational, literary, and other purposes.² However, if a nonprofit organization conducts substantial activities that do not further its exempt purposes, such activity may result in the loss of the organization’s tax-exemption.³

Tax-exempt organizations must meet other requirements to maintain their tax-exempt status. For example, under section 501(c)(3) of the IRC, organizations seeking to receive an exemption from federal taxes are prohibited from certain activity, including being involved in certain types of political activity.⁴ In addition to the prohibitions of section 501, the IRS has also noted that violations of the law are an “antithesis of the public good” and, as such, may be a bar to tax-exemption.⁵ Not only has the IRS found conducting illegal activities to be inconsistent

¹ See 26 U.S.C. § 7803.

² See 26 U.S.C. § 501(c)(3).

³ Better Business Bureau of Washington, D.C. v. United States, 326 U.S. 279, 283 (1945).

⁴ See 26 U.S.C. § 501(c)(3).

⁵ Internal Revenue Service, Revenue Ruling 75-384, <https://www.irs.gov/pub/irs-tege/eotopicj85.pdf>.

with tax-exemption, but it has stated that the “planning and sponsoring of such activities are also incompatible with charity and social welfare.”⁶

For example, while mass demonstrations and other confrontational activities are generally permissible under section 501, the IRS previously found that an organization that sponsored protests where members were pressed to commit acts of civil disobedience “did not qualify for IRC 501(c)(3) or (4) exemption.”⁷ When determining whether these types of demonstrations are consistent with IRC section 501(c)(3), the IRS has historically implemented a three-part test which states that such activities are permissible if: (1) the organization’s tax-exempt purpose is charitable; (2) the activities are not illegal, contrary to established public policy, or in conflict with statutory restrictions; and (3) the activities further the organization’s exempt purpose and are reasonably related to the accomplishment of that purpose.⁸

Additionally, under Section 501(p) of the Internal Revenue Code, organizations which have been designated as terrorist organizations cannot maintain tax-exempt status, and the IRS has revoked the tax-exempt status of terrorist organizations.⁹ Along with the prohibition on tax-exempt status for terrorist organizations themselves, the IRS also previously revoked the tax-exempt status of organizations that could not show that it directed funding exclusively for charitable purposes as required under the IRC.¹⁰

Aside from restrictions on conducting illegal activity and acts supporting or promoting civil disobedience, Internal Revenue Manual (“IRM”) Part 7, Chapter 20, Section 6, asserts that “[c]ases involving grants or activities in foreign countries present a higher risk of terrorism, especially in countries where there is war and civil unrest.”¹¹ Given the language of the IRC, IRM, and previous IRS revenue rulings, I am referring the Tides Foundation, along with its partners the Adalah Justice Project and the Arab Resource and Organizing Center, to the IRS based on the facts and reasons stated in the appendix attached below.

As such, I ask that you use your authority to make this and similar referrals a top priority and make certain the IRS moves as quickly as possible to examine and revoke the tax-exempt status of the Tides Foundation and its partners. Operating at the agency’s historically slow pace is not acceptable given what is occurring in our streets and on our college campuses. The IRS must act quickly to address these serious issues. Thank you in advance for your time, cooperation, and response. If you have any questions, please contact Ways and Means Majority staff at (202) 225-3625.

⁶ *Id.*

⁷ *Id.*

⁸ Internal Revenue Service, Revenue Ruling 80-278, <https://www.irs.gov/pub/irs-tege/rr80-278.pdf>.


⁹ Justin Chung, *Suspending the Tax-Exempt Status of Terrorist and Terrorist Supporting Organizations: H.R. 6408 in Context*, CONGRESSIONAL RESEARCH SERVICE (June 7, 2024), <https://crsreports.congress.gov/product/pdf/LSB/LSB11176>.

¹⁰ Internal Revenue Service Determination Letter, Release Number 201712014 (Mar. 24, 2017), <https://www.irs.gov/pub/irs-wd/201712014.pdf>.

¹¹ Internal Revenue Manual, Part 7, Chapter 20, Section 6.2.1.2 (07-07-2022), https://www.irs.gov/irm/part7/irm_07-020-006.

Letter to The Honorable Commissioner Werfel
September 24, 2024
Page 3

Sincerely,



Jason Smith
Chairman
Committee on Ways and Means

Tides Foundation: Relevant Facts

Introduction

The Tides Foundation is a 501(c)(3) that is part of the Tides nexus.¹² The Tides nexus is a network of eight related left-leaning grant-making organizations which includes seven 501(c)(3) charities and one 501(c)(4) advocacy group.¹³ In a May 2024 article from *Politico* titled “Pro-Palestinian protesters are backed by a surprising source: Biden’s biggest donors,” the Tides Foundation was highlighted as a tax-exempt organization that has provided funding to several groups involved in the antisemitic activities on college campuses, including Jewish Voice for Peace and IfNotNow.¹⁴ The group also supports Palestine Legal,¹⁵ the Adalah Justice Project,¹⁶ and the Arab Resource and Organizing Center (“AROC”).¹⁷

Support for Terror Organizations and Illegal Activity

In August 2022, Palestine Legal was a signatory on a letter to President Biden condemning Israel’s decision to designate six Palestine-based groups as terrorist organizations.¹⁸ Palestine Legal and the letter’s other signatories referred to these terrorist organizations as “trusted partners in our collective work to secure human rights for all.”¹⁹ Israel’s Minister of Defense said that the six organizations “were designated as terror organizations because they constitute a network of organizations active undercover on the international front on behalf of the ‘Popular Front [for the Liberation of Palestine]’, to support its activity and further its goals.”²⁰ The Popular Front for the Liberation of Palestine was designated as a foreign terrorist organization by the U.S. Department of State on October 8, 1997.²¹

Adalah Justice Project, another one of the Tides Foundation’s fiscally sponsored projects, has been involved in illegal activity on college campuses and on Capitol Hill. For example, in February 2024, *The Washington Post* reported that U.S. Capitol Police arrested 13 people who were illegally protesting inside of the Cannon House Office Building in a demonstration that was

¹² Tides Foundation, Influence Watch (last accessed on Aug. 22, 2024), <https://www.influencewatch.org/non-profit/tides-foundation/>.

¹³ *Id.*

¹⁴ Shia Kapos, *Pro-Palestinian protesters are backed by a surprising source: Biden’s biggest donors*, POLITICO (May 5, 2024), <https://www.politico.com/news/2024/05/05/pro-palestinian-protests-columbia-university-funding-donors-00156135>.

¹⁵ Palestine Legal, Tides (last accessed Aug. 22, 2024), <https://www.tides.org/partner/palestine-legal/>.

¹⁶ Adalah Justice Project USA, Tides (last accessed Aug. 22, 2024), <https://www.tides.org/partner/adalah-justice-project-usa/>.

¹⁷ Arab Resource & Organizing Center (AROC), Tides (last accessed Aug. 22, 2024), <https://www.tides.org/partner/arab-resource-organizing-center-aroc/>.

¹⁸ President Biden: Stop Israeli Government’s Attacks on Palestinian Civil Society, Center for Constitutional Rights (Aug. 29, 2022), <https://ccrjustice.org/president-biden-stop-israeli-government-s-attacks-palestinian-civil-society-0>.

¹⁹ *Id.*

²⁰ David Israel, *State Dept: Gantz Never Warned Us He Was Planning to Outlaw 6 Terrorist NGOs*, THE JEWISH PRESS (Oct. 26, 2021), <https://www.jewishpress.com/news/israel/state-dept-gantz-never-warned-us-he-was-planning-to-outlaw-6-terrorist-ngos/2021/10/26/>.

²¹ Foreign Terrorist Organizations, U.S. Dept. of State (last accessed 8/14/24), <https://www.state.gov/foreign-terrorist-organizations/>.

organized by the Adalah Justice Project along with another group.²² In May 2024, *The Center Square* reported that Sandra Tamari, the executive director of Adalah Justice Project, and her husband were arrested at Washington University while supporting an illegal encampment.²³

The Arab Resource and Organizing Center (“AROC”), a fiscally sponsored project of the Tides Foundation,²⁴ has been involved in several anti-Israel events that have led to arrests. For example, in November 2023, AROC and other groups illegally and dangerously blocked westbound lanes of the Bay Bridge in San Francisco, California which led to the arrests of over 50 people.²⁵ In July 2024, AROC helped organize the anti-Israel event that took place in July 2024, when Israeli Prime Minister Benjamin Netanyahu visited Washington, D.C to address a joint session of Congress.²⁶ According to the U.S. Capitol Police, the protests led to roughly 200 arrests on charges stemming from a sit-in inside the Cannon House Office Building.²⁷ Protests turned ugly that day and included violence towards law enforcement and the vandalism of public property.²⁸

According to IRS Revenue Ruling 75-384, antiwar organizations that urge demonstrators “to commit violations of local ordinances and breaches of public order does not qualify for exemption under section 501(c)(3) or (4) of the [Internal Revenue] Code.”²⁹ Based on the multiple instances in which the Tides Foundation’s fiscally sponsored projects have led protests and arrests due to violations of local ordinances, it is our belief that the Tides Foundation does not qualify for tax-exemption under Section 501(c)(3).

Conclusion

The Tides Foundation’s support for illegal activity, including incitement of violence and threatening behavior, coupled with the fact that it openly partners with projects suspected or having ties to terrorism, does not further the Tides Foundation’s stated tax-exempt purpose. The IRS Should revoke the Tides Foundation’s tax-exempt status. Please see the exhibits below for numerous examples of activity that fails to advance any tax-exempt purpose.

²² Ellie Silverman, *Protesters arrested on Capitol Hill demanding Gaza cease-fire, immigrant protections*, THE WASHINGTON POST (Feb. 15, 2024), <https://www.washingtonpost.com/dc-md-va/2024/02/15/israel-gaza-ceasefire-protest-capitol-hill/>.

²³ Catrina Petersen, *Pritzker dismisses reports his family is funding pro-Palestine groups*, THE CENTER SQUARE (May 7, 2024), https://www.thecentersquare.com/illinois/article_0ef726d6-0cb9-11ef-a303-a33834cf9ea2.html.

²⁴ Arab Resource & Organizing Center (AROC), Tides (last accessed Aug. 22, 2024), <https://www.tides.org/partner/arab-resource-organizing-center-aroc/>.

²⁵ Brett Wilkins, *‘No More Genocide in Gaza!’: 50+ Arrested Blocking Bay Bridge*, COMMON DREAMS (Nov. 16, 2023), <https://www.commondreams.org/news/gaza-cease-fire-2666291433>.

²⁶ Michael Starr, *Anti-Israel groups threaten Netanyahu with ‘citizen’s arrest’ in Washington*, THE JERUSALEM POST (July 18, 2024), <https://www.jpost.com/diaspora/article-810930>.

²⁷ Ashraf Khalil and Alanna Durkin Richer, *Thousands fill Washington’s streets to protest Israel’s war in Gaza during Netanyahu visit*, THE ASSOCIATED PRESS (July 24, 2024), <https://apnews.com/article/israel-netanyahu-gaza-war-congress-joint-session-9a7885972989b2397b49e5b971ffe0e0>.

²⁸ Laura Blasey and Nathan Williams, *Protests erupt in Washington after Netanyahu’s speech to US Congress*, BBC (July 24, 2024), <https://www.bbc.com/news/live/c728lqg048dt>.

²⁹ Rev. Rul. 75-384, 1975-2 C.B. 204.

Attachment 1 - Appendix

Exhibit 1



Pritzker dismisses reports his family is funding pro-Palestine groups

By Catrina Petersen | The Center Square May 7, 2024



Key Excerpts:

- “**Adalah Justice Project**, according to its mission statement, seeks to shift American attitudes and policy concerning Israel and Palestine towards a human rights approach that guarantees historic justice and equality for Palestinians. Leaders of the project have been arrested in connection with encampments at Washington University in St. Louis.”
- “Sandra Tamari is the executive director of **Adalah Justice Project** and she and her husband, Steve Tamari, who is a Southern Illinois Edwardsville history professor, were recently arrested at Washington University while supporting the Gaza encampment.”
- “The Tides Foundation has financially partnered with the **Adalah Justice Project**, according to Tides’ website”

Link:

https://www.thecentersquare.com/illinois/article_0ef726d6-0cb9-11ef-a303-a33834cf9ea2.html

Exhibit 2

The Washington Post

Protesters arrested on Capitol Hill demanding Gaza cease-fire, immigrant protections



By Ellie Silverman

February 15, 2024 at 5:49 p.m. EST

Key Excerpts:

- “U.S. Capitol Police arrested 13 people who were protesting Thursday inside the rotunda of the Cannon House Office Building to demand a permanent cease-fire in the Israel-Gaza war and protections for immigrants in the United States.”
- “The demonstration was organized by United We Dream, an advocacy network led by immigrant youths, and **Adalah Justice Project**, a Palestinian-led advocacy organization.”

Link:

<https://www.washingtonpost.com/dc-md-va/2024/02/15/israel-gaza-ceasefire-protest-capitol-hill/>

Exhibit 3



CBS SF Bay Area

San Francisco DA charges 26 people in connection to April protest on Golden Gate Bridge

Story by Jose Fabian • 1mo • ⌚ 2 min read

Key Excerpts:

- “The San Francisco District Attorney said 26 people were charged in connection with the protest that took place April 15 on the Golden Gate Bridge. All 26 people are facing 38 counts of false imprisonment, trespassing to interfere with a business, obstruction of thoroughfare, unlawful assembly, refusal to disperse at a riot and failure to obey the lawful order of a uniformed officer.”
- “According to the DA, it's estimated that the Golden Gate Bridge District suffered around \$162,000 in lost revenue, and that over 200 people called the CHP to inform them about how they were affected by the protest.”
- “The DA said some people told the CHP they missed ‘important medical appointments, school and flights. According to the DA one person said they missed a pre-op appointment for brain surgery, which would remove a tumor.’”

Link:

<https://www.msn.com/en-us/news/crime/san-francisco-da-charges-26-people-in-connection-to-april-protest-on-golden-gate-bridge/ar-AA1ozMQw?ocid=BingNewsVerp>

Exhibit 4



Left-Wing Dark Money Behemoth Behind Bail Fund for 'Free Palestine' Bridge Blockers

Community Justice Exchange, part of the Soros-funded Tides Center, solicits legal defense donations for arrested protesters

Key Excerpts:

- “Scores of ‘Free Palestine’ protesters across the United States took to the streets Monday to block major airports, highways, and bridges. Those who are arrested will receive bail money and legal support from a left-wing dark money behemoth funded by George Soros, an online fundraising page shows.”
- “The exchange is a project of the **Tides Center**, a left-wing dark money network funded by Soros and other liberal billionaires. The protesters, who organized the global event under the title A15, targeted economic ‘choke points’ with the express purpose of causing as much financial disruption as possible, according to their website.”
- “At the A15 protest on Wall Street, protesters were photographed wearing Hamas bandanas and flying Hezbollah flags. Banks located near the protest were vandalized with red spray paint and graffiti that read ‘Funder of Genocide’ and ‘Free Gaza.’ Those protesters later blocked the Brooklyn Bridge.”
- “The center acts as a ‘fiscal sponsor’ to a number of liberal nonprofits, allowing the groups under its umbrella to avoid registering with the IRS. Some of those groups are known for their anti-Israel activism.”
- “**The Tides Center**, for example, fiscally sponsors the Arab Resource and Organizing Center, which last year organized a ‘direct action’ protest that attempted to block a U.S. military ship bound for Israel from leaving a port in Washington. It also sponsors the **Adalah Justice Project**, one of America’s most vocal Hamas apologists.”

Link:

<https://freebeacon.com/israel/left-wing-dark-money-behemoth-behind-bail-fund-for-free-palestine-bridge-blockers/>

Exhibit 5



54 arrested after protest blocks I-190 near Chicago O'Hare Airport, Loop march stops traffic

Key Excerpts:

- “Dozens were arrested Monday after pro-Palestinian protesters blocked the roadway entering into Terminal 1 at O'Hare Airport and later halted traffic downtown.”
- “At one point Monday morning, the pro-Palestinian protesters completely blocked access to Terminal 1 at the airport, and they blocked all lanes on westbound Interstate 190.”
- “Traffic came to a complete standstill right in the middle of rush hour at one of the busiest airports in the country. Chopper 7 flew above a miles-long backup for people heading into O'Hare.”

Link:

<https://abc7chicago.com/ohare-airport-chicago-traffic-protest-kennedy-expressway-i90/14668476/>

Exhibit 6



Pro-Palestinian demonstrators snarl traffic on Brooklyn Bridge, leading to arrests

Key Excerpts:

- “Police have made some arrests after Pro-Palestinian demonstrators crossed the Brooklyn Bridge, snarling traffic Monday evening.”
- “Westbound lanes of the Brooklyn Bridge remain closed as police continue to disperse protestors. The New York City's Office of Emergency Management told drivers they should expect delays.”

Link:

<https://abc7ny.com/pro-palestinian-demonstrators-snarl-traffic-on-brooklyn-bridge-after-protesting-wall-street/14670181/>

Exhibit 7

[NEWSNATION]

Who was behind the wave of pro-Palestinian protests across the US?

- A group called A15 called for coordinated protests globally Monday
- Demonstrators hoped to create an 'economic blockage to free Palestine'
- Some say threat of protesters needs attention from the federal government

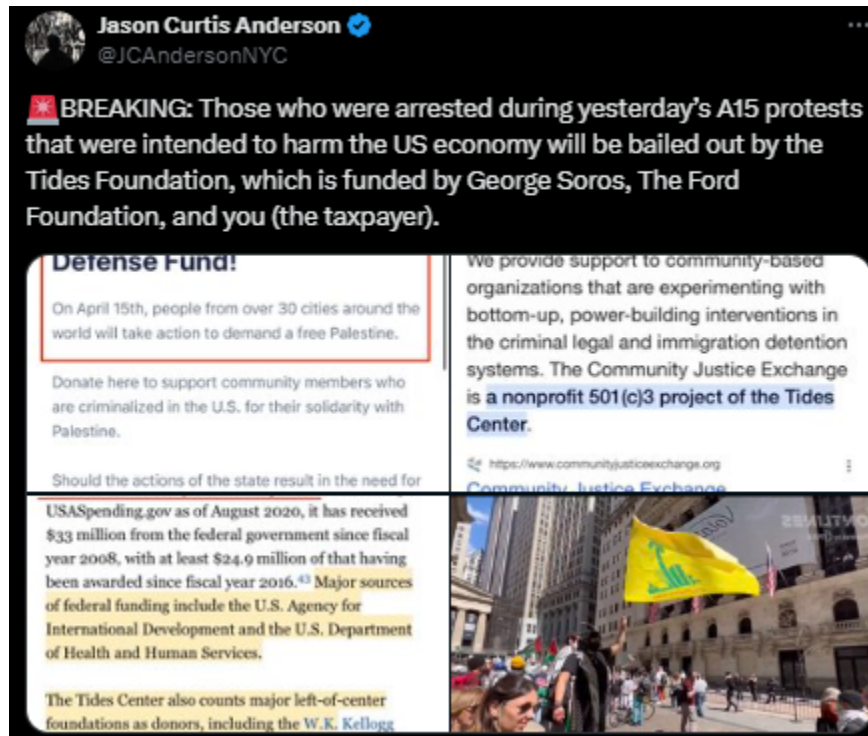
Key Excerpts:

- “Pro-Palestinian demonstrators carried out a coordinated, coast-to-coast protest Monday, temporarily shutting down travel into some of the nation’s busiest airports and bridges as protesters called for a permanent cease-fire in Gaza.”
- “The group behind the large-scale protests is called A15, a movement that called for a coordinated economic blockade on April 15 in an effort to free Palestine. ‘There is a need to shift from symbolic actions to those that cause pain to the economy,’ the group wrote online.”
- “On the Monday in question, traffic in the San Francisco Bay Area was snarled for hours as demonstrators shut down all vehicle, pedestrian and bike traffic on the Golden Gate Bridge and chained themselves to 55-gallon drums filled with cement across Interstate 880 in Oakland. Protesters marching into Brooklyn blocked Manhattan-bound traffic on the Brooklyn Bridge. In Eugene, Oregon, protesters blocked Interstate 5, shutting down traffic on the major highway for about 45 minutes. New York Police made several arrests, saying 150 individuals were initially involved in the march around 3:15 p.m. The number of demonstrators quickly grew, but the bridge was fully reopened by 5 p.m. In Chicago, protesters linked arms and blocked lanes of Interstate 190 leading into O’Hare International Airport in a demonstration they said was part of a global ‘economic blockade to free Palestine,’ according to Rifqa Falaneh, one of the organizers. Protesters say they chose O’Hare in part because it is one of the largest airports. Chicago police said ‘multiple people’ were taken into custody, but they did not have a detailed count.”

Link:

[https://www.newsnationnow.com/world/war-in-israel/us-ceasefire-protests-gaza-a15\](https://www.newsnationnow.com/world/war-in-israel/us-ceasefire-protests-gaza-a15)

Exhibit 8



Description:

- The Tides Foundation announced that they will be supporting the people arrested as part of the A15 action.

Link:

<https://x.com/JCAAndersonNYC/status/1780201961213538793>



U.S. House of Representatives

COMMITTEE ON WAYS AND MEANS

1139 LONGWORTH HOUSE OFFICE BUILDING

Washington, DC 20515

September 24, 2024

The Honorable Daniel Werfel
Commissioner
Internal Revenue Service
1111 Constitution Avenue, N.W.
Washington, D.C. 20224

Dear Commissioner Werfel:

I write today to refer United Hands Relief Inc. (“United Hands”), a 501(c)(3) tax-exempt organization which is also known as Bait Alkhair, for investigation and ultimately revocation of its tax-exempt status. United Hands has engaged in conduct that suggests numerous connections to designated terrorist organizations and raises concerns about possible financing of terrorist groups abroad, despite its stated tax-exempt purpose of empowering individuals and families within their communities. This conduct is designed to sow chaos and discord in our society, has involved illegal activities, and certainly is not in furtherance of any tax-exempt purpose.

As you know, section 7803 of the Internal Revenue Code (“IRC”) grants the Commissioner of the Internal Revenue Service (“IRS”) the authority to execute and apply internal revenue laws,¹ including section 501 of the IRC’s requirements and prohibitions. Pursuant to section 501(c)(3), tax-exempt organizations must be organized and operated exclusively for a tax-exempt purpose, which includes charitable, educational, literary, and other purposes.² However, if a nonprofit organization conducts substantial activities that do not further its exempt purposes, such activity may result in the loss of the organization’s tax-exemption.³

Tax-exempt organizations must meet other requirements to maintain their tax-exempt status. For example, under section 501(c)(3) of the IRC, organizations seeking to receive an exemption from federal taxes are prohibited from certain activity, including being involved in certain types of political activity.⁴ In addition to the prohibitions of section 501, the IRS has also noted that violations of the law are an “antithesis of the public good” and, as such, may be a bar to tax-exemption.⁵ Not only has the IRS found conducting illegal activities to be inconsistent

¹ See 26 U.S.C. § 7803.

² See 26 U.S.C. § 501(c)(3).

³ Better Business Bureau of Washington, D.C. v. United States, 326 U.S. 279, 283 (1945).

⁴ See 26 U.S.C. § 501(c)(3).

⁵ Internal Revenue Service, Revenue Ruling 75-384, <https://www.irs.gov/pub/irs-tege/eotopicj85.pdf>.

with tax-exemption, but it has stated that the “planning and sponsoring of such activities are also incompatible with charity and social welfare.”⁶

For example, while mass demonstrations and other confrontational activities are generally permissible under section 501, the IRS previously found that an organization that sponsored protests where members were pressed to commit acts of civil disobedience “did not qualify for IRC 501(c)(3) or (4) exemption.”⁷ When determining whether these types of demonstrations are consistent with IRC section 501(c)(3), the IRS has historically implemented a three-part test which states that such activities are permissible if: (1) the organization’s tax-exempt purpose is charitable; (2) the activities are not illegal, contrary to established public policy, or in conflict with statutory restrictions; and (3) the activities further the organization’s exempt purpose and are reasonably related to the accomplishment of that purpose.⁸

Additionally, under Section 501(p) of the Internal Revenue Code, organizations which have been designated as terrorist organizations cannot maintain tax-exempt status, and the IRS has revoked the tax-exempt status of terrorist organizations.⁹ Along with the prohibition on tax-exempt status for terrorist organizations themselves, the IRS also previously revoked the tax-exempt status of organizations that could not show that it directed funding exclusively for charitable purposes as required under the IRC.¹⁰

Aside from restrictions on conducting illegal activity and acts supporting or promoting civil disobedience, Internal Revenue Manual (“IRM”) Part 7, Chapter 20, Section 6, asserts that “[c]ases involving grants or activities in foreign countries present a higher risk of terrorism, especially in countries where there is war and civil unrest.”¹¹ Given the language of the IRC, IRM, and previous IRS revenue rulings, I am referring United Hands, also known under the name Bait Alkhair, to the IRS based on the facts and reasons stated in the appendix attached below.

As such, I ask that you use your authority to make this and similar referrals a top priority and make certain the IRS moves as quickly as possible to examine and revoke the tax-exempt status of United Hands Relief Inc. Operating at the agency’s historically slow pace is not acceptable given what is occurring in our streets and on our college campuses. The IRS must act quickly to address these serious issues. Thank you in advance for your time, cooperation, and response. If you have any questions, please contact Ways and Means Majority staff at (202) 225-3625.

⁶ *Id.*

⁷ *Id.*

⁸ Internal Revenue Service, Revenue Ruling 80-278, <https://www.irs.gov/pub/irs-tege/rr80-278.pdf>.


⁹ Justin Chung, *Suspending the Tax-Exempt Status of Terrorist and Terrorist Supporting Organizations: H.R. 6408 in Context*, CONGRESSIONAL RESEARCH SERVICE (June 7, 2024), <https://crsreports.congress.gov/product/pdf/LSB/LSB11176>.

¹⁰ Internal Revenue Service Determination Letter, Release Number 201712014 (Mar. 24, 2017), <https://www.irs.gov/pub/irs-wd/201712014.pdf>.

¹¹ Internal Revenue Manual, Part 7, Chapter 20, Section 6.2.1.2 (07-07-2022), https://www.irs.gov/irm/part7/irm_07-020-006.

Letter to The Honorable Commissioner Werfel
September 24, 2024
Page 3

Sincerely,



Jason Smith
Chairman
Committee on Ways and Means

United Hands Relief, Inc: Relevant Facts

Introduction

United Hands Relief Inc. (“UHR”), also known as Bait Alkhair,¹² is a 501(c)(3) tax-exempt organization that “[e]ngages in humanitarian projects both locally and internationally to assist those in dire need of assistance.”¹³ The group states that its goal is “to empower individuals and families within their communities.”¹⁴

On July 25, 2024, the House Committee on Ways and Means held a hearing titled *Fueling Chaos: Tracing the Flow of Tax-Exempt Dollars to Antisemitism*.¹⁵ Lara Burns, the head of terrorism research at the George Washington University Program on Extremism, testified that UHR is an “example of a tax-exempt organization that warrants additional scrutiny” due to certain members of their leadership’s ties to terrorism and unusual financial information they reported on their Form 990.¹⁶

Suspected Connections to Terrorist Organizations

In 2022, UHR reported on their Form 990 that Hatem Fariz is the group’s treasurer.¹⁷ In 2003, Mr. Fariz was convicted of providing support to the Palestine Islamic Jihad (“PIJ”) which the U.S. designated as a Foreign Terrorist Organization in 1997.¹⁸ PIJ is a Sunni Islamist militant group that was founded in 1979 as an offshoot of the Muslim Brotherhood that is committed to the destruction of Israel.¹⁹ PIJ’s military wing, the al-Quds Brigades, has conducted several attacks against Israel since the 1990s and occasionally coordinates its operations with Hamas.²⁰ PIJ has been identified as one of the groups that participated in the October 7 attacks against Israel and the group claims responsibility for seizing hostages from Israel that day.²¹

¹² 2022 Form 990, United Hands Relief Inc, PROPUBLICA (Nov. 11, 2023), <https://projects.propublica.org/nonprofits/organizations/812039508/202343159349301514/full>.

¹³ Who We Are, United Hands Relief & Development (last accessed on Sep. 11, 2011), <https://uhrelief.org/who-we-are/>.

¹⁴ *Id.*

¹⁵ H. Comm. On Ways and Means, *Hearing: Fueling Chaos: Tracing the Flow of Tax-Exempt Dollars to Antisemitism* (July 23, 2024), <https://waysandmeans.house.gov/event/oversight-subcommittee-hearing-on-fueling-chaos-tracing-the-flow-of-tax-exempt-dollars-to-antisemitism/>.

¹⁶ H. Comm. On Ways and Means, *Testimony of Lara L. Burns* (July. 23, 2024), <https://waysandmeans.house.gov/wp-content/uploads/2024/07/Burns-Testimony.pdf>.

¹⁷ 2022 Form 990, United Hands Relief Inc, PROPUBLICA (Nov. 11, 2023), <https://projects.propublica.org/nonprofits/organizations/812039508/202343159349301514/full>.

¹⁸ Press Release, MEMBERS OF THE PALESTINIAN ISLAMIC JIHAD ARRESTED, CHARGED WITH RACKETEERING AND CONSPIRACY TO PROVIDE SUPPORT TO TERRORISTS, U.S. Dept. of Justice (Feb. 20, 2003), https://www.justice.gov/archive/opa/pr/2003/February/03_crm_099.htm; Designated Foreign Terrorist Organizations, U.S. Dept. of State (last accessed Sep. 12, 2024), <https://www.state.gov/foreign-terrorist-organizations/>.

¹⁹ Palestine Islamic Jihad (PIJ), Office of the Director of National Intelligence (last accessed Sep. 12, 2024), https://www.dni.gov/nctc/ftos/pij_fto.html.

²⁰ *Id.*

²¹ Abdelali Ragad, et al., *How Hamas built a force to attack Israel on 7 October*, BRITISH BROADCASTING CORPORATION (Nov. 27, 2023), <https://www.bbc.com/news/world-middle-east-67480680>.

During the investigation of Mr. Fariz, federal agents allegedly recorded phone calls where he was joking about a terrorist attack in Israel, “explained how to obscure payments made to a terrorism-adjacent charity organization and bragged about beating a young man whom he suspected of collaborating with the Israelis, according to court records.”²² After 14 months of trial, Mr. Fariz pled guilty “to conspiracy to provide material support to a terrorist organization and agreed to a 37-month prison sentence.”²³ In a separate case, Mr. Fariz pled guilty to one count of wire fraud and one count of money laundering connected to food stamp transactions after he stole \$1.4 million from the food stamp program.²⁴

Omar Shahin, the Vice President of UHR,²⁵ once preached “oh (servant) slaves of Allah, there is a Jew behind me; come and kill him.”²⁶ Additionally, Shahin is also a former representative and fundraiser for KindHearts, a group whose assets were frozen by the U.S. Department of the Treasury after the Treasury found KindHearts “coordinated with Hamas leaders and made contributions to Hamas-affiliated organizations.”²⁷ Mr. Shahin denied having any involvement in KindHearts terrorism financing operations saying, “[w]hen they shut down, I had no clue what they were doing...I made sure they are licensed as an American organization with the federal government and states, and that’s all I did, I was just a fundraiser and representative.”²⁸

It is concerning that an individual who has been convicted of providing material support to terrorism, wire fraud, and money laundering is currently the treasurer for an organization that provides aid to Gaza, an area that is currently run by a foreign terrorist organization, Hamas.²⁹

Unusual Financial Activity

In addition to the concerning connections to individuals that have been convicted of providing material support to terrorism, UHR has reported unusual financial activity in their Form 990. According to their most recent filing, the large majority of UHR’s expenditures are allocated towards foreign grants.³⁰ In calendar year 2022, UHR reported granting over \$15

²² Ian Hodgson, *Among USF Gaza protesters: a past supporter of Palestinian Islamic Jihad*, TAMPA BAY TIMES (June 7, 2024) <https://www.tampabay.com/news/education/2024/06/07/among-usf-gaza-protesters-past-supporter-palestinian-islamic-jihad/>.

²³ *Id.*

²⁴ The Associated Press, *Jihad backer sentenced in food stamp scam*, NBC NEWS (Aug. 19, 2006), <https://www.nbcnews.com/id/wbna14416473>.

²⁵ Dr. Omar Shahin, LinkedIn (accessed Sep. 13, 2024), <https://www.linkedin.com/in/dr-omar-shahin-21141315/>.

²⁶ Americans Against Hate, Internet Archive (Captured Feb. 29, 2012), https://web.archive.org/web/20120229195548/http://www.americansagainsthate.org/Omar_Shahin's_ICT_Lectures.htm.

²⁷ *Imam disputes ties to Hamas*, THE WASHINGTON TIMES (Dec. 1, 2006), <https://www.washingtontimes.com/news/2006/dec/1/20061201-121239-7193r/>.

²⁸ *Id.*

²⁹ Ian Hodgson, *Among USF Gaza protesters: a past supporter of Palestinian Islamic Jihad*, TAMPA BAY TIMES (June 7, 2024) <https://www.tampabay.com/news/education/2024/06/07/among-usf-gaza-protesters-past-supporter-palestinian-islamic-jihad/>; The Associated Press, *Jihad backer sentenced in food stamp scam*, NBC NEWS (Aug. 19, 2006), <https://www.nbcnews.com/id/wbna14416473>.

³⁰ 2022 Form 990, United Hands Relief Inc, PROPUBLICA (Nov. 11, 2023), <https://projects.propublica.org/nonprofits/organizations/812039508/202343159349301514/full>.

million in foreign expenditures with the large majority going to the Middle East.³¹ UHR reported granting just \$145,000 to domestic organizations during the same year.³² Furthermore, UHR reported over \$18 million in total contributions with over \$11 million coming from noncash contributions of drugs and medical supplies.³³

According to UHR’s most recent publicly available audit report from 2021, their accountant states that UHR “receives substantial in-kind contributions in the form of donated humanitarian relief supplies” and that the supplies “consist of medical supplies and equipment.”³⁴ The audit report also states that contributions are “booked at fair market value in accordance with the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC).”³⁵

The Committee is concerned that some of the foreign organizations which UHR supports are linked to terrorist organizations including Hamas. A 2019 report from the Meir Amit Intelligence and Terrorism and Information Center, an Israeli-based research group, found that UHR supports a Gaza-based organization known as Generosity Without Limit Association (“Generosity Association”).³⁶ Generosity Association is linked to the Popular Resistance Committees which is the third-largest terrorist organization in Gaza that operates closely with Hamas.³⁷

Conclusion

United Hands Relief Inc.’s potential ties to terrorism and designated terrorist organizations does not further its stated tax-exempt purpose. Enlisting individuals with previous ties to money laundering and terror-financing should raise concerns that the IRS should investigate, yet tax-exempt dollars continue to flow to UHR and possibly terrorist activities. Please see the exhibits below for numerous examples of activity that fails to advance any tax-exempt purpose.

³¹ *Id.*

³² *Id.*

³³ *Id.*

³⁴ United Hands Relief, Inc – Audited Financial Statements – For the Year Ended December 31, 2021, United Hands (Dec. 2022), <https://uhrelief.org/wp-content/uploads/2022/12/Audit-report-2021-United-Hands-Relief-Full-Report.pdf>.

³⁵ *Id.*

³⁶ The Gaza Strip-based Generosity Without Limit Association, affiliated with the Popular Resistance Committees terrorist organization, is supported by charitable organizations abroad. Some of the funds apparently find their way to the Popular Resistance Committees, Meir Amit Intelligence and Terrorism and Information Center (July 7, 2019), https://www.terrorism-info.org.il/app/uploads/2019/07/E_143_19.pdf.

³⁷ *Id.*

Exhibit 1

the **algemeiner** **Are American Islamist Charities** **Funding Terror in Gaza?**

Key Excerpts:

- “Board members for the Generosity Without Limit Association (‘Generosity Association’), a charitable organization operating in the Gaza Strip since 2007, either serve as operatives or have close affiliations with an umbrella group called the Popular Resistance Committees (PRC). Israel declared the PRC a terrorist organization in 2006, and claims the PRC is funded and trained by Hamas. Its largest attack came in 2011, killing eight Israeli civilians and wounding another 20.”
- “The US-based Islamist charities supporting the Generosity Association include Baitulmaal, Life for Relief and Development, and **United Hands Relief.**”

Link:

<https://www.algemeiner.com/2019/07/15/are-american-islamist-charities-funding-terror-in-gaza/>

Exhibit 2



It's Time to Prosecute Terror Finance Again

October 24, 2018 • Sam Westrop • The Daily Caller

Key Excerpts:

- “When asked, Baitulmaal did not disclose a list of its partners. In the Palestinian territories, however, grant recipients seem to be a little more open about their benefactors. The Unlimited Friends Association for Social Development (UFA) is a Gaza-based charity that claims to “provide relief, emergency and developmental services to marginalized areas and people in need.” However, UFA openly works with senior Hamas officials.”
- “Some of these charities share officials: United Hands Relief for example, is a new charity run by Baitulmaal’s own Suleiman Alghanem. **United Hands Relief’s** 2016 tax return even recorded its original name as Baitulmaal Relief and Development. In fact, in Gaza, UFA and Baitulmaal employee Amjad Mansour now claims to run United Hands Relief’s Palestine office as well.”

Link:

<https://www.meforum.org/it-time-to-prosecute-terror-finance-again-7597>

Exhibit 3



Four Key Moments: Hearing on Tax-Exempt Funding of Antisemitism

July 25, 2024

Key Excerpts:

- “Ms. Lara Burns, terrorism financing expert: ‘I believe that would be effective. If individuals had been affiliated with, and specifically raised funds for organizations that had been designated as terrorist organizations, those individuals should be blocked from being able to participate in additional charitable organizations that receive tax-exempt status. There’s one example of an entity that I mentioned earlier: the **United Hands Relief** that’s based in Texas. One of their directors is a man named Hatem Fariz, who was convicted in Florida for providing support to the Palestinian Islamic jihad. He was also convicted of committing fraud in Illinois. That’s another aspect that I would like to address: individuals that are entrusted with operating tax-exempt organizations. Their records should be fairly clear, free of crimes of moral turpitude, like fraud and waste.’”

Link:

<https://waysandmeans.house.gov/2024/07/25/four-key-moments-hearing-on-tax-exempt-funding-of-antisemitism/>



U.S. House of Representatives

COMMITTEE ON WAYS AND MEANS
1139 LONGWORTH HOUSE OFFICE BUILDING
Washington, DC 20515

September 24, 2024

The Honorable Daniel Werfel
Commissioner
Internal Revenue Service
1111 Constitution Avenue, N.W.
Washington, D.C. 20224

Dear Commissioner Werfel:

I write today to refer Westchester Peace Action Committee Foundation (“WESPAC”) for investigation and ultimately revocation of its tax-exempt status. WESPAC, in conjunction with its fiscally sponsored projects the National Students for Justice in Palestine (“NSJP”), Within Our Lifetime, the U.S. Palestinian Community Network, and the Palestinian Youth Movement, has engaged in conduct that includes inciting riots and conducting activity antithesis to the public good, despite such conduct being contrary to WESPAC’s stated tax-exempt purpose. This conduct is designed to sow chaos and discord in our society, has involved illegal activities, and certainly is not in furtherance of any tax-exempt purpose.

As you know, section 7803 of the Internal Revenue Code (“IRC”) grants the Commissioner of the Internal Revenue Service (“IRS”) the authority to execute and apply internal revenue laws,¹ including section 501 of the IRC’s requirements and prohibitions. Pursuant to section 501(c)(3), tax-exempt organizations must be organized and operated exclusively for a tax-exempt purpose, which includes charitable, educational, literary, and other purposes.² However, if a nonprofit organization conducts substantial activities that do not further its exempt purposes, such activity may result in the loss of the organization’s tax-exemption.³

Tax-exempt organizations must meet other requirements to maintain their tax-exempt status. For example, under section 501(c)(3) of the IRC, organizations seeking to receive an exemption from federal taxes are prohibited from certain activity, including being involved in certain types of political activity.⁴ In addition to the prohibitions of section 501, the IRS has also noted that violations of the law are an “antithesis of the public good” and, as such, may be a bar to tax-exemption.⁵ Not only has the IRS found conducting illegal activities to be inconsistent

¹ See 26 U.S.C. § 7803.

² See 26 U.S.C. § 501(c)(3).

³ Better Business Bureau of Washington, D.C. v. United States, 326 U.S. 279, 283 (1945).

⁴ See 26 U.S.C. § 501(c)(3).

⁵ Internal Revenue Service, Revenue Ruling 75-384, <https://www.irs.gov/pub/irs-tege/eotopicj85.pdf>.

with tax-exemption, but it has stated that the “planning and sponsoring of such activities are also incompatible with charity and social welfare.”⁶

For example, while mass demonstrations and other confrontational activities are generally permissible under section 501, the IRS previously found that an organization that sponsored protests where members were pressed to commit acts of civil disobedience “did not qualify for IRC 501(c)(3) or (4) exemption.”⁷ When determining whether these types of demonstrations are consistent with IRC section 501(c)(3), the IRS has historically implemented a three-part test which states that such activities are permissible if: (1) the organization’s tax-exempt purpose is charitable; (2) the activities are not illegal, contrary to established public policy, or in conflict with statutory restrictions; and (3) the activities further the organization’s exempt purpose and are reasonably related to the accomplishment of that purpose.⁸

Additionally, under Section 501(p) of the Internal Revenue Code, organizations which have been designated as terrorist organizations cannot maintain tax-exempt status, and the IRS has revoked the tax-exempt status of terrorist organizations.⁹ Along with the prohibition on tax-exempt status for terrorist organizations themselves, the IRS also previously revoked the tax-exempt status of organizations that could not show that it directed funding exclusively for charitable purposes as required under the IRC.¹⁰

Aside from restrictions on conducting illegal activity and acts supporting or promoting civil disobedience, Internal Revenue Manual (“IRM”) Part 7, Chapter 20, Section 6, asserts that “[c]ases involving grants or activities in foreign countries present a higher risk of terrorism, especially in countries where there is war and civil unrest.”¹¹ Given the language of the IRC, IRM, and previous IRS revenue rulings, I am referring WESPAC, in conjunction with its fiscally sponsored projects NSJP, Within Our Lifetime, the U.S. Palestinian Community Network, and the Palestinian Youth Movement to the IRS based on the facts and reasons stated in the appendix attached below.

As such, I ask that you use your authority to make this and similar referrals a top priority and make certain the IRS moves as quickly as possible to examine and revoke the tax-exempt status of Westchester Peace Action Committee Foundation and its associated fiscally sponsored projects. Operating at the agency’s historically slow pace is not acceptable given what is occurring in our streets and on our college campuses. The IRS must act quickly to address these serious issues. Thank you in advance for your time, cooperation, and response. If you have any questions, please contact Ways and Means Majority staff at (202) 225-3625.

⁶ *Id.*

⁷ *Id.*

⁸ Internal Revenue Service, Revenue Ruling 80-278, <https://www.irs.gov/pub/irs-tege/rr80-278.pdf>.


⁹ Justin Chung, *Suspending the Tax-Exempt Status of Terrorist and Terrorist Supporting Organizations: H.R. 6408 in Context*, CONGRESSIONAL RESEARCH SERVICE (June 7, 2024), <https://crsreports.congress.gov/product/pdf/LSB/LSB11176>.

¹⁰ Internal Revenue Service Determination Letter, Release Number 201712014 (Mar. 24, 2017), <https://www.irs.gov/pub/irs-wd/201712014.pdf>.

¹¹ Internal Revenue Manual, Part 7, Chapter 20, Section 6.2.1.2 (07-07-2022), https://www.irs.gov/irm/part7/irm_07-020-006.

Letter to The Honorable Commissioner Werfel
September 24, 2024
Page 3

Sincerely,



Jason Smith
Chairman
Committee on Ways and Means

Westchester Peace Action Committee Foundation (“WESPAC”): Relevant Facts

Introduction

Westchester Peace Action Committee Foundation (“WESPAC”), a New York-based 501(c)(3) nonprofit organization, funds and supports activist initiatives including the antisemitic protests and activity that has taken place on tax-exempt college campuses over the last year.¹² WESPAC has especially strong ties to National Students for Justice in Palestine (“NSJP”),¹³ serving as the national organization’s fiscal sponsor.¹⁴ WESPAC also funds a handful of other organizations responsible for antisemitic activity on college campuses, including the Palestinian Youth Movement USA, Adalah-NY, and the U.S. Palestinian Community Network.¹⁵

Ongoing Litigation Involving WESPAC

In May 2024, several law firms representing American and Israeli victims of Hamas’ October 7, 2023, terrorist attack filed a lawsuit in the U.S. District Court for the Eastern Division of Virginia against several anti-Israel groups including one of WESPAC’s fiscally sponsored projects, NSJP.¹⁶ NSJP is the national body of Students for Justice in Palestine (“SJP”), one of the most prominent networks of pro-Palestinian student groups which operates on over 200 campuses across the U.S. and Canada.¹⁷ The complaint against NSJP alleges that the group has provided material support for Hamas through its pro-Hamas propaganda efforts, which the plaintiff describes as “instrumental to Hamas’s terrorist activities and ability to remain functional amid Israel’s response.”¹⁸ Notably, NSJP and SJP have organized and supported activities across U.S. campuses that have resulted in illegal conduct such as harassment and assault of Jewish students, trespassing, and property vandalism, among others. These activities have resulted in numerous arrests.¹⁹

¹² Anti-Defamation League, *WESPAC (Westchester Peace Action Committee)*, ADL BLOG (Aug. 29, 2022), <https://www.adl.org/resources/blog/wespac-westchester-peace-action-committee>.

¹³ The Institute for the Study of Global Antisemitism & Policy Report, *New Comprehensive Research Reveals Hamas-Linked Funding to Students for Justice in Palestine and Groups Growing Web of Influence Post October 7*, ISGAP (May 3, 2024), <https://isgap.org/post/2024/05/for-immediate-release-new-comprehensive-research-reveals-hamas-linked-funding-to-students-for-justice-in-palestine-and-groups-growing-web-of-influence-post-october-7/>.

¹⁴ NGO Monitor, *The NGO Network Orchestrating Antisemitic Incitement on American Campuses*, NGO MONITOR (April 25, 2024), <https://www.ngo-monitor.org/reports/ngo-network-orchestrating-antisemitic-incitement-on-american-campuses/>.

¹⁵ *Id.*

¹⁶ Press Release, *Greenberg Traurig, National Jewish Advocacy Center, Schoen Law Firm, and Holtzman Vogel Represent American and Israeli Victims of Hamas Oct. 7 Terrorist Attack in Lawsuit Against AJP Educational Foundation, Inc. a/k/a American Muslims for Palestine and National Students for Justice in Palestine*, GreenbergTraurig (May 1, 2024), <https://www.gtlaw.com/en/news/2024/05/press-releases/greenberg-traurig-national-jewish-advocacy-center-schoen-law-firm-and-holtzman-vogel-represent-american-and-israeli-victims-of-hamas>.

¹⁷ National Students for Justice in Palestine, *Who Are We?*, <https://nationalsjp.org/about>.

¹⁸ Compl. For Damages and Jury Trial Demand, 42, *Parizer et al v. AJP Educational Foundation Inc. et al*, E.D. Va. (May 2024).

¹⁹ Caitlin McLean, *MPD Clears GW Encampment, Arrests 33*, THE HOYA (May 8, 2024), <https://thehoya.com/news/developing-mpd-clears-gw-encampment-arrests-33-students/>.

Within Our Lifetime

Within Our Lifetime, another one of WESPAC's fiscally sponsored projects,²⁰ started out as a student organization when it was created in 2015 under the name NYC Students for Justice in Palestine before later rebranding as Within Our Lifetime.²¹ Since then, the group has been holding rallies in New York City featuring antisemitic language and support for terrorism against Israelis.²² In June 2024, Within Our Lifetime organized a protest in New York City in which they called on protestors to "de-occupy" the Brooklyn Museum.²³ The illegal conduct at this protest led to the arrest of 34 people including the group's leader, Nerdeen Kiwani, and included antisemitic messaging, the glorification of Hamas, and explicit and open support for terrorist organizations.²⁴

Nerdeen Kiwani, the leader of Within Our Lifetime, has been arrested several times since Hamas attacked Israel on October 7, and has been designated a "Persona Non Grata" on all of Columbia's University's properties.²⁵ As of February 2024, Instagram permanently disabled the accounts of Nerdeen Kiwani and Within Our Lifetime for "violations of community guidelines" including its "Dangerous Organizations & Individuals policy."²⁶

The U.S. Palestinian Community Network

The U.S. Palestinian Community Network, another fiscally sponsored project of WESPAC,²⁷ was part of the anti-Israel protest that took place in July 2024, when Israeli Prime Minister Benjamin Netanyahu visited Washington, D.C. to address a joint session of Congress.²⁸ According to the U.S. Capitol Police, the illegal activity at protests led to roughly 200 arrests on charges stemming from a sit-in inside the Cannon House Office Building – these protests later

²⁰ Luke Tress, *Westchester charity manages funding for hardline pro-Palestinian groups*, THE JERUSALEM POST (Feb. 2, 2024), <https://www.jpost.com/israel-hamas-war/article-784837>.

²¹ Luke Tress, *What is Within Our Lifetime, the group behind NY's most extreme anti-Israel protests?*, THE TIMES OF ISRAEL (June 21, 2024), <https://www.timesofisrael.com/what-is-within-our-lifetime-the-group-behind-nys-most-extreme-anti-israel-protests/>.

²² *Id.*

²³ Joe Kottle, *Police arrest 34 people at the Brooklyn Museum after protesters occupy building*, NBC NEWS (June 1, 2024), <https://www.nbcnews.com/news/us-news/police-arrest-34-people-brooklyn-museum-protesters-occupy-building-rcna155032>; *Nerdeen Kiswani and Within Our Lifetime-United for Palestine: What You Need to Know*, ANTI-DEFAMATION LEAGUE (June 20, 2024), <https://www.adl.org/resources/blog/nerdeen-kiswani-and-within-our-lifetime-united-palestine-what-you-need-know>.

²⁴ *Id.*

²⁵ *Nerdeen Kiswani and Within Our Lifetime-United for Palestine: What You Need to Know*, ANTI-DEFAMATION LEAGUE (Mar. 2, 2023), <https://www.adl.org/resources/blog/nerdeen-kiswani-and-within-our-lifetime-united-palestine-what-you-need-know>.

²⁶ Luke Tress, *Instagram removes accounts for leading NYC pro-Palestinian group Within Our Lifetime*, THE TIMES OF ISRAEL (Feb. 14, 2024), <https://www.timesofisrael.com/instagram-removes-accounts-for-leading-nyc-pro-palestinian-group-within-our-lifetime/>.

²⁷ *U.S. Palestinian Community Network*, INFLUENCE WATCH (accessed on Aug. 22, 2024), <https://www.influencewatch.org/non-profit/u-s-palestinian-community-network/>.

²⁸ Michael Starr, *Anti-Israel groups threaten Netanyahu with 'citizen's arrest' in Washington*, THE JERUSALEM POST (Jul. 18, 2024), <https://www.jpost.com/diaspora/article-810930>.

bled out throughout Washington, D.C., where there was violence against law enforcement, property vandalism, and the burning of stolen American flags.²⁹

Palestinian Youth Movement

Another fiscally sponsored project of WESPAC, the Palestinian Youth Movement (“PYM”),³⁰ has been responsible for illegal violations both on and off college campuses. In March 2024, PYM organized a protest at an aerospace and defense facility in Garland, Texas which led to over a dozen arrests after protestors blocked the entrance to the facility.³¹ In May 2024, PYM organized an encampment on the University of Texas at Dallas’s campus after being told by school administrators that the encampment could put them at risk of being arrested for trespassing and other charges.³² The illegal encampment led to at least 17 arrests of students and faculty members.³³

Relevant IRS Guidance

According to IRS Revenue Ruling 75-384, antiwar organizations that urge demonstrators “to commit violations of local ordinances and breaches of public order does not qualify for exemption under section 501(c)(3) or (4) of the [Internal Revenue] Code.”³⁴ Based on the multiple instances in which the WESPAC Foundation’s fiscally sponsored projects have led protests that led to arrests due to violations of local ordinances, it is our belief that the WESPAC Foundation does not qualify for tax-exemption under section 501(c)(3).

Conclusion

NSJP, the Palestinian Youth Movement, Within Our Lifetime, and the U.S. Palestinian Community Network do not further WESPAC’s stated tax-exempt purpose. Despite being banned from social media accounts and being responsible for several riots that resulted in hundreds of arrests for illegal conduct, tax-exempt dollars continue to flow to WESPAC and ultimately its fiscally sponsored projects. The IRS should revoke WESPAC’s tax-exempt status. Please see the exhibits below for numerous examples of activity that fails to advance any tax-exempt purpose.

²⁹ Ashraf Khalil and Alanna Durkin Richer, *Thousands fill Washington’s streets to protest Israel’s war in Gaza during Netanyahu visit*, THE ASSOCIATED PRESS (July 24, 2024), <https://apnews.com/article/israel-netanyahu-gaza-war-congress-joint-session-9a7885972989b2397b49e5b971ffe0e0>.

³⁰ *Palestinian Youth Movement USA*, INFLUENCE WATCH (accessed 8/23, 2024), <https://www.influencewatch.org/non-profit/palestinian-youth-movement-usa/>.

³¹ Hojun Choi, *Pro-Palestinian demonstrators arrested at Garland aerospace and defense facility*, THE DALLAS MORNING NEWS (Mar. 7, 2024), <https://www.dallasnews.com/news/2024/03/07/pro-palestinian-demonstrators-arrested-at-garland-facility-for-aerospace-and-defense-firm/>.

³² Steven Rosenbaum, et al., *Law enforcement removes encampments at UT Dallas campus, at least 17 arrested*, CBS NEWS (May 1, 2024), <https://www.cbsnews.com/texas/news/gaza-protest-encampment-university-texas-dallas/>.

³³ *Id.*

³⁴ Rev. Rul. 75-384, 1975-2 C.B. 204.

Exhibit 1

THE TIMES OF ISRAEL

White House slams 'heartbreaking' anti-Israel protest of Nova massacre exhibit in NYC

'Banners of terror groups shouldn't be flown anywhere, especially not on US streets,' Biden aide says; Congress's biggest Israel critics join condemnations, angering some followers

Key Excerpts:

- “Organized by the pro-Palestinian group **Within Our Lifetime**, the demonstration was dubbed ‘A Day of Rage for Gaza’ and began with a rally at Union Square before participants headed to Wall Street where the exhibit on the Nova festival massacre has been set up since April. Protesters set off flares, flew flags of Hamas’s armed al-Qassam Brigades terror wing and of the Hezbollah terror group, and carried banners with slogans such as ‘Long live October 7’ and ‘The Zionists are not Jews and not humans.’”

Link:

<https://www.timesofisrael.com/white-house-slams-heartbreaking-anti-israel-protest-of-nova-massacre-exhibit-in-nyc/>

Exhibit 2



Jewish leaders condemn vandalism of OY/YO sign at Brooklyn Museum

The sculpture, created by Jewish artist Deborah Kass, was defaced during a hundreds-strong pro-Palestinian rally outside the cultural institution.

Key Excerpts:

- “The vandalism occurred last Friday, as hundreds of pro-Palestinian protesters crowded the plaza at the entrance to the Brooklyn Museum, where the sculpture has stood since 2018. The eight-foot-tall aluminum piece is of two yellow block letters that say ‘OY’ when read from one side and ‘YO’ when read from the other.”
- “Last week’s rally outside of the museum, which closed its doors early in response, was organized and advertised by **Within Our Lifetime**, a hardline pro-Palestinian group that called on the museum to ‘divest from Zionist genocide.’ Protesters draped a large banner from the roof of the museum that read ‘Free Palestine Divest From Genocide.’ A spokesperson from the museum told the New York Post that the building’s staff were physically and verbally harassed.”

Link:

<https://www.jta.org/2024/06/05/ny/jewish-leaders-condemn-vandalism-of-oy-yo-sign-at-brooklyn-museum>

Exhibit 3

THE JERUSALEM POST

What is Within Our Lifetime, the anti-Israel group behind the protests at the Nova exhibit?

On the way to the protest, masked activists had swarmed subway cars, demanding any “Zionists” identify themselves and reigniting a debate over anti-masking laws in New York.

Key Excerpts:

- “Before October 7, **Within Our Lifetime** drew thousands of activists to some of its events and gradually became the leading anti-Israel protest group in the city. Despite its prominence, it is not an independent nonprofit organization and its fundraising runs through **Wespac**, a small nonprofit in Westchester County that serves as a clearinghouse for donations to pro-Palestinian groups around the country.”

Link:

<https://www.jpost.com/diaspora/antisemitism/article-806976>

Exhibit 4



Police detain dozens of pro-Palestinian demonstrators for disrupting Macy's Thanksgiving Day Parade

The activists then gathered New York Public Library's main branch, targeted because it is named for Stephen Schwarzman, CEO of the Blackstone Group, which pledged \$7 million to Israel.

Key Excerpts:

- "Police said 34 individuals had been taken into custody. Four were arrested for charges including trespassing, resisting arrest and disorderly conduct. Thirty individuals received criminal court summonses for trespassing"
- "The demonstrations were led by **Within Our Lifetime** and Decolonize This Place, two hardline pro-Palestinian groups that endorsed the Hamas attack after it killed 1,200 people, mostly civilians."
- "Video showed the demonstrators lying in the street, dousing themselves with fake blood, and chanting 'Liberation, for Palestine and planet.' 'They wore white jumpsuits emblazoned with words including 'consumerism,' 'colonialism,' 'ethnic cleansing' and 'capitalism.'"

Link:

<https://www.jta.org/2023/11/24/ny/police-detain-dozens-of-pro-palestinian-demonstrators-for-disrupting-macys-thanksgiving-day-parade>

Exhibit 5

THE TIMES OF ISRAEL

New York pro-Palestinian activist pleads guilty to hate crimes for 3 attacks on Jews

Saadah Masoud beat a Jewish man at an anti-Israel protest earlier this year; new conspiracy charge could open door to further prosecutions

Key Excerpts:

- “In May 2021, during mass protests in New York over Israel’s war with Gaza terrorists, Masoud assaulted a victim who was wearing a Star of David necklace in Manhattan, prosecutors said Tuesday while announcing the charges. The following month in Brooklyn, he and a co-conspirator assaulted a victim wearing identifiably Jewish clothing outside the victim’s home. And in April 2022, Masoud attacked a man, Matt Greenman, who had been wearing an Israeli flag on the sidelines of a pro-Palestinian protest in Midtown Manhattan. Greenman had gone as a counter-protester. About two weeks later, Mr. Masoud, 29, of Staten Island, threatened a Jewish man with whom he had argued previously at a Black Lives Matter event. Then one of Mr. Masoud’s associates hit the man. In 2022, Mr. Masoud was at a pro-Palestine march in Manhattan when he assaulted a counterprotester who had an Israeli flag draped over his shoulders like a cape.”
- “Masoud’s ties to anti-Israel groups including **Within Our Lifetime** (WOL), a pro-Palestinian organization that calls for Israel’s destruction in regular protests. The assault on Greenman occurred at a protest organized by the group.”

Link:

<https://www.timesofisrael.com/new-york-pro-palestinian-activist-pleads-guilty-to-hate-crimes-for-3-attacks-on-jews/>

Exhibit 6

THE TIMES OF ISRAEL

Pro-Hamas group targets NYC cancer center, accusing it of 'genocide'

'Make sure they hear you': Hundreds march outside Memorial Sloan Kettering Cancer Center during protest led by Within Our Lifetime, which endorsed the October 7 massacres

Key Excerpts:

- “Video showed the crowd of hundreds shouting at the hospital during a protest that included delegations of healthcare workers. It was led by a hardline pro-Palestinian group, Within Our Lifetime, that has echoed Hamas talking points and routinely calls for Israel’s destruction.”
- “‘Make sure they hear you, they’re in the windows,’ Kiswani told the crowd, before leading the rally in chants of, ‘MSK, shame on you, you support genocide too.’ Video of the incident showed what appeared to be children watching the protest from within the hospital.”

Link:

<https://www.timesofisrael.com/pro-hamas-group-targets-nyc-cancer-center-accusing-it-of-genocide/>

Exhibit 7



In response to viral video, CUNY Law denounces antisemitism then retracts

In the video, a man wearing an IDF sweatshirt is being confronted by a woman holding a lit lighter and in the background is a female voice saying "I hate your shirt. I'm gonna set it on fire."

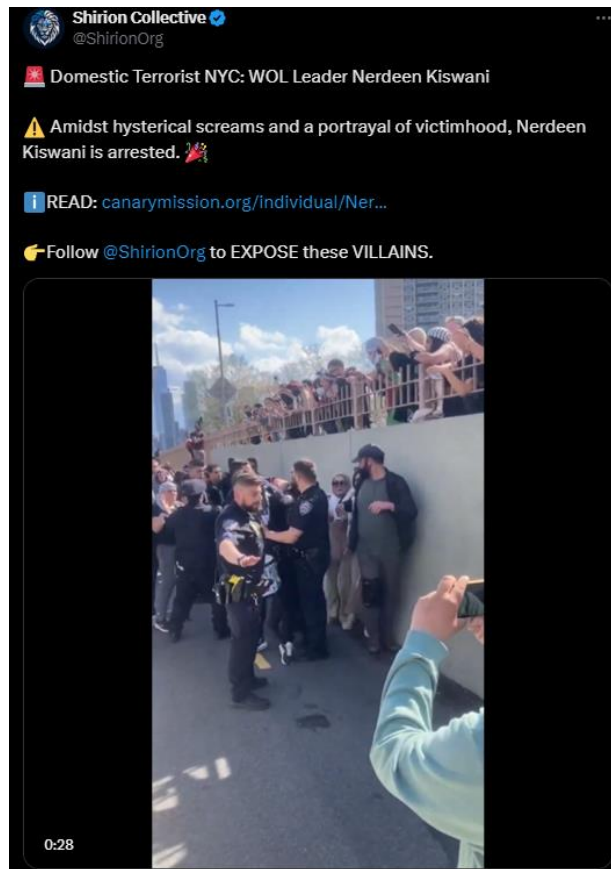
Key Excerpts:

- "After a video of law student Nerdeen Kiswani threatening to set fire to an IDF sweatshirt worn by an unidentified man went viral, CUNY Law School condemned antisemitism and then apologized for the denunciation saying that Kiswani was 'exercising her First Amendment right,' according to the *Algemeiner*."
- "In the video, a man wearing an IDF sweatshirt is being confronted by a woman holding a lit lighter and in the background is a female voice saying 'I hate your shirt. I'm gonna set it on fire. I'm serious.'"

Link:

<https://www.jpost.com/diaspora/antisemitism/in-response-to-viral-video-cuny-law-denounces-antisemitism-then-retracts-644121>

Exhibit 8



Key Details:

- Nerdeen Kiswani leads WOL (Within Our Lifetime) and is arrested over disorderly conduct and inciting violence.

Link:

<https://x.com/ShirionOrg/status/1780022708266311783>

Exhibit 9

WSB Atlanta UGA students arrested during pro-Palestine protest banned from campus until next year

Key Excerpts:

- “Half a dozen University of Georgia students arrested during a pro-Palestine rally on campus in April have been suspended for the rest of the year. Around 17 protesters were arrested on the UGA campus after some students and some Athens community members gathered for a demonstration. University officials say six of those protesters are UGA students.”
- “The organization **Students for Justice in Palestine** at UGA shared a lengthy statement with Channel 2 Action News in which they called their suspensions unconstitutional and said they plan to appeal.”

Link:

<https://www.msn.com/en-us/money/careersandeducation/uga-students-arrested-during-pro-palestine-protest-banned-from-campus-until-next-year/ar-AA1otLOm?ocid=BingNewsSerp>

Exhibit 10



Meet the student group – with alleged links to Hamas – driving the anti-Israel encampments

Since October 7, SJP has emerged as the most prominent anti-Israel group in North America. A U.S. lawsuit claims it has a direct line to Hamas

Key Excerpts:

- “The group’s ‘Day of Resistance Toolkit’ distributed to its chapters called the slaughter “a historic win for Palestinian resistance.” The toolkit contained information for walkouts on campuses across the U.S. and Canada and templates for a graphic featuring a hang glider, a novel weapon used by Hamas fighters penetrating the Israeli border on the day of the invasion.”
- “The day of the attack, **Bears for Palestine, the resident SJP** chapter at the University of California, Berkeley, released the Towfan Al-Aqsa statement — the codename Hamas gave to the attack (since deleted online) — honouring the ‘Palestinians who are working on the ground on several axes of the so-called ‘Gaza envelope’ alongside our comrades in blood and arms, and what is coming is greater. Victory or martyrdom.’”

Link:

<https://nationalpost.com/news/canada/national-students-for-justice-in-palestine>

Exhibit 11

DAILY BRUIN

43 individuals arrested in Parking Structure 2 before pro-Palestine sit-in, rally

Key Excerpts:

- “Police arrested 43 people, including students, Monday morning in Parking Structure 2, after calls for a sit-in at Moore Hall. UCPD Patrol Division Lieutenant Richard Davis said individuals in the parking garage were initially stopped for potential curfew violations, which apply to non-faculty, students and staff. However, Davis then said they were charged with conspiracy to commit burglary – a misdemeanor.”
- “In a post on Instagram early Monday morning, **Students for Justice in Palestine** at UCLA called for a sit-in in Moore Hall at 7 a.m. and advised participants to arrive at the building in groups. The sit-in follows the Palestine solidarity encampment in Dickson Plaza – which had been in place from April 25 until it was forcibly swept by police Thursday.”
- “The speaker narrating the [SJP] Instagram Live also continuously verbally harassed a Daily Bruin reporter present at the scene. The speaker had previously been responsible for discriminatory comments about the physical appearance of Jewish people at a rally earlier in the year.”

Link:

<https://dailybruin.com/2024/05/06/pro-palestine-protesters-detained-by-police-after-calls-for-moore-hall-sit-in>

Exhibit 12



INDEPENDENT

Here's how much it cost LA police to break up campus Gaza protests

Key Excerpts:

- “The University of California Los Angeles campus police department and the Los Angeles Police Department spent more than \$630,000 in overtime costs this spring breaking up protests and a campus Palestine solidarity encampment, according to public records obtained by *The Independent*.”
- “Between April 25 and May 25, the campus police force spent \$389,389 on overtime, while the LAPD paid out an estimated \$243,444 in overtime between April 30 and May 7 – periods that corresponded with the most intense protest activity.
- In that time, over 200 student protesters and counter-demonstrators were arrested at UCLA. The overtime figures add to the whopping \$10m overall UCLA reportedly spent on safety and security during the protests between March and June, according to a university estimate.”

Link:

<https://www.msn.com/en-us/news/world/here-s-how-much-it-cost-la-police-to-break-up-campus-gaza-protests/ar-AA1p04Jp#:~:>

Exhibit 13



Columbia University's radical anti-Israel group seeks 'total eradication of Western civilization'

Key Excerpts:

- “Anti-Israel radicals at Columbia University are pushing for the ‘total eradication of Western Civilization’ — and threatening even more extreme tactics to accomplish their twisted goal until the “empire crumbles.”
- “Columbia University Apartheid Divest, a coalition of 116 student groups at the Ivy League School whose members set up encampments on the Manhattan campus and stormed Hamilton Hall this past spring, made the explosive claim after ‘comrades’ in Bangladesh ousted former Prime Minister Sheikh Hasina following weeks of bloody anti-government protests. ‘We are Westerners fighting for the total eradication of Western civilization,’ the group wrote in an Aug. 7 Instagram post. ‘We stand in full solidarity with every movement for liberation in the Global South.’”

Link:

<https://www.msn.com/en-us/news/world/columbia-university-s-radical-anti-israel-group-seeks-total-eradication-of-western-civilization/ar-AA1oXOQD>

Exhibit 14



Over 80 student groups form coalition following suspension of SJP, JVP

Key Excerpts:

- “After becoming inactive in 2020, the Columbia University Apartheid Divest coalition is back with over 80 student groups working toward the goal of ‘collective liberation’ following the suspension of the Columbia chapters of **Students for Justice in Palestine and Jewish Voice for Peace**.”
- “**SJP and JVP** began working together with other student organizations, including DAR, Columbia’s Palestinian student union, at the onset of the Israel-Hamas war, Maryam Alwan, GS ’24, a member of SJP, wrote in a statement to Spectator. The coalition ‘collectively formalized’ as a result of the University’s Nov. 10 suspension of the student groups an “internal structure whereby SJP, JVP, and a committee of impacted Palestinian students are at the top,” Alwan wrote.”
- “CUAD was initially formed in 2016 by SJP and JVP as part of the larger Boycott, Divestment, and Sanctions movement, which calls for institutions, banks, universities, and government bodies to withdraw financial investments and enforce regulations on Israel. After the Columbia College Student Council held a referendum to divest from Israel in 2020, the coalition became inactive.”

Link:

<https://www.columbiaspectator.com/news/2023/11/29/over-80-student-groups-form-coalition-following-suspension-of-sjp-jvp/>

Exhibit 15

THE TIMES OF ISRAEL

Columbia University chapters of SJP, JVP remain suspended as new semester begins

Key Excerpts:

- “When Columbia University suspended its chapters of Students for Justice in Palestine and Jewish Voice for Peace in November, it said they could be reinstated in the spring semester if they show ‘a commitment to compliance with university policies.’ Pro-Palestinian, anti-Israel students at Columbia University on October 12, 2023 in New York City. (Spencer Platt/Getty Images/AFP) The new semester began on Tuesday. But the two pro-Palestinian groups remain suspended, the New York Jewish Week has learned. A university official said the groups have not yet agreed to adhere to university rules that would allow their reinstatement. The official said administration staff had met with representatives from the groups to discuss steps toward ending the suspension.”
- “The two clubs were suspended as pro-Palestinian and anti-Israel activities roiled the campus and universities nationwide, following the October 7 Hamas onslaught on Israel and the subsequent war in Gaza. Their suspension marked a significant crackdown on two of Columbia’s most outspoken pro-Palestinian student groups. The university said the two clubs had violated university policies and expressed “threatening rhetoric and intimidation.”
- “Columbia’s senior executive vice president and chair of its Special Committee on Campus Safety, Gerald Rosberg, said in November that the decision to suspend the clubs ‘was made after the two groups repeatedly violated university policies related to holding campus events.’”

Link:

<https://www.timesofisrael.com/columbia-university-chapters-of-sjp-jvp-remain-suspended-as-new-semester-begins/>

Exhibit 16



Here's what we know about those arrested at NYC pro-Palestinian campus protests Tuesday night

Key Excerpts:

- “pro-Palestinian protests at Columbia University and The City College of New York, 282 people were arrested, according to the New York Police Department.”
- “These individuals could be charged with burglary in the third degree, criminal mischief and trespassing, NYPD Deputy Commissioner Kaz Daughtry said Tuesday. Protesters in the encampments outside could be charged with trespassing and disorderly conduct, he said.”

Link:

<https://www.cnn.com/2024/05/02/us/columbia-university-protests-arrest-charges/index.html>

Exhibit 17



Columbia protesters take over building after defying deadline

Key Excerpts:

- “Columbia **Students for Justice in Palestine (SJP)**, one of the main protest groups, vowed to defy the order in a post on X, and called on activists to ‘protect the encampment. The group later announced the takeover of Hamilton Hall, highlighting that the venue was also the focus of student protests in 1968.”

Link:

<https://www.bbc.com/news/world-us-canada-68923528>

Exhibit 18

**The
Intercept_**

**HOW MUCH MONEY DID THE
NYPD WASTE QUASHING
STUDENT PROTESTS? WE
TALLIED IT UP.**

Key Excerpts:

- “New York City residents are, for now, the ones paying for that violent evening. Based on estimates of the size of the police force and the cost per officer, New York spent at least \$200,000 on overtime alone for the four-hour raid to clear Hamilton Hall, according to an analysis by The Intercept.”
-

Link:

<https://theintercept.com/2024/05/07/columbia-protest-gaza-nypd-overtime-cost/>

Exhibit 19



Key Excerpts:

- “In the aftermath of October 7, NSJP posted a ‘Day of Resistance’ toolkit with language supporting the attack and demonizing and denigrating Zionists. Before and after the attack, members of the SJP network have also regularly demonized Jews and others who identify as Zionists or proud supporters of Israel, called for their exclusion on campus and demanded that universities divest from all Israeli companies, academic institutions and Jewish organizations like Hillel as one of the many conditions to end university encampments.”
- “Some SJP chapters also praised the Iranian regime’s April 13, 2024 missile attack on Israel, as well as attacks by the Houthis (Ansar Allah), a US-designated terror group backed by the Iranian regime, whose slogan is, ‘God Is Great, Death to America, Death to Israel, Curse on the Jews, Victory to Islam.’”
- “Some chapters have also promoted the five-point ‘Thawabet,’ a set of anti-Zionist activist principles that state that “armed struggle is the only way to liberate Palestine,” a ‘free Arab Palestine from the river to the sea” and “the Zionist entity is a constant source of threat for peace.”
- “Numerous SJP chapters also released inflammatory statements in support of Palestinians seizing control of Israeli territory, including some that explicitly endorsed the use of violence and attacks on civilians. ‘We reject the distinction between ‘civilian’ and ‘militant.’ We reject the distinction between ‘settler’ and ‘soldier,’” The George Washington University SJP wrote: ‘A settler is an aggressor, a soldier, and an occupier even if they are lounging on our occupied beaches.’”
- “The University of Illinois SJP chapter shared a video that showed what appears to be a Hamas terrorist filming himself from inside the home of an Israeli family during the Oct. 7 attack. That same chapter held a protest outside a Chabad House against the presence of an IDF soldier speaking with students in early April 2024, calling the soldier a genocidal war maniac.”
- In May 2024, Columbia SJP’s Telegram shared a video of Hamas members with the caption “\`these men will never be defeated.”

Link:

<https://www.adl.org/resources/backgrounders/students-justice-palestine-sjp>

Exhibit 20



Anti-Israel Protesters Release Maggots, Mealworms and Crickets at Watergate Hotel Hosting Prime Minister Netanyahu

The attack is part of a larger ‘day of rage’ in which thousands of demonstrators descend upon D.C. to protest Mr. Netanyahu’s Congressional address.

Key Excerpts:

- “Anti-Israel activists have defiled Washington’s historic Watergate Hotel — infesting the establishment with vermin that appear to be maggots or mealworms — in protest against a guest of the hotel, Prime Minister Netanyahu, who’s in town to address a joint session of Congress. A viral video of the desecration — posted also on the Instagram account of the Washington branch of the **Palestinian Youth Movement** — shows hundreds of creepy crawlers wriggling on banquet tables reportedly reserved for Mr. Netanyahu and those accompanying him.”

Link:

<https://www.nysun.com/article/anti-israel-protesters-release-maggots-mealworms-and-crickets-at-watergate-hotel-hosting-prime-minister-netanyahu>

Exhibit 21



Liberty Bell replica defaced with pro-Hamas symbols, 'F-k Israel' during DC protest over Netanyahu's speech

Key Excerpts:

- “The Liberty Bell replica outside Washington, DC’s Union Station was defaced with pro-Hamas symbols and anti-Israel messages, including one that read ‘F-k Israel,’ during a protest against Israeli Prime Minister Benjamin Netanyahu’s speech to Congress.”
- “Red inverted triangles were also painted on the bell — a symbol that’s become synonymous with Hamas because the terror group uses them in propaganda videos to show Israeli soldiers they have marked for death.”
- “Along with the vandalism at the Liberty Bell replica, the adjacent Christopher Columbus statue was graffitied, with one red message ominously reading, ‘Hamas is coming.’ The protesters at Union Station were also seen burning American flags and an effigy of Netanyahu, with DC police, Capitol Police and US Park Police reporting 23 arrests following a chaotic clash with law enforcement.”

Link:

<https://nypost.com/2024/07/25/us-news/liberty-bell-replica-defaced-with-pro-hamas-symbols-by-anti-israel-protesters/>

Exhibit 22

THE TIMES OF ISRAEL

Instagram removes accounts for leading NYC pro-Palestinian group Within Our Lifetime

Key Excerpts:

- “**Within Our Lifetime**’s main account and a backup page, each of which had tens of thousands of followers, both appeared to be inactive, as did two pages belonging to founder Nerdeen Kiswani. Within Our Lifetime shared a screenshot on X, formerly Twitter, saying that the accounts had been disabled due to violations of community guidelines.”
- “A spokesperson for Meta, which owns Instagram and WhatsApp, told the New York Jewish Week that the accounts had been removed because they violated the platform’s community guidelines, including its “Dangerous Organizations & Individuals policy.”
- “In recent months, **Within Our Lifetime** and Kiswani used Instagram to endorse the October 7 onslaught as ‘whatever means necessary it takes’ to achieve Palestinian liberation and voice support for Hamas. It has also urged followers to target Jewish and Israel-linked institutions in New York City. The group’s post on X blamed the suspension on “zionist forces.”

Link:

<https://www.timesofisrael.com/instagram-removes-accounts-for-leading-nyc-pro-palestinian-group-within-our-lifetime/>