JASON SMITH
MISSOURI,
CHAIRMAN

MATT MEYER, STAFF DIRECTOR
(202) 225–3625

RICHARD E. NEAL
MASSACHUSETTS,
RANKING MEMBER

BRANDON CASEY, STAFF DIRECTOR
(202) 225–4021

U.S. House of Representatives

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

September 25, 2026

The Honorable Frank Bisignano
Chief Executive Officer
Internal Revenue Service
1111 Constitution Avenue, NW
Washington, D.C. 20224

Chief Executive Officer Bisignano:

I write today to refer the Middle East Children's Alliance ("MECA") for investigation and ultimately revocation of its tax-exempt status. MECA has ties to foreign actors that raise concerns, including the Popular Front for the Liberation of Palestine ("PFLP"), which the United States designated a Foreign Terrorist Organization ("FTO") in 1997.[1] Furthermore, MECA has received substantial inflows through opaque donor-advised and coalition channels; and adopted reporting practices that mask foreign grantees,[2] despite its stated tax-exempt purpose of "WORKING FOR THE RIGHTS AND WELL BEING OF CHILDREN IN THE MIDDLE EAST".[3]

As you know, section 7803 of the Internal Revenue Code ("IRC") grants the

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[1] *See* Middle East Children's Alliance, IRS Form 990, Sch. F & Program Service Accomplishments (FY2011–FY2023) (identifying the Union of Health Work Committees, Union of Agricultural Work Committees, Union of Palestinian Women's Committees, Afaq Jadeeda, and Never Stop Dreaming as grantees), https://projects.propublica.org/nonprofits/organizations/943074600; Designation of Foreign Terrorist Organizations, 62 Fed. Reg. 52,650 (Oct. 8, 1997) (Pub. Notice 2612) (designating the Popular Front for the Liberation of Palestine, effective October 8, 1997, pursuant to section 219 of the Immigration and Nationality Act, 8 U.S.C. § 1189), https://www.govinfo.gov/content/pkg/FR-1997-10-08/html/97-27030.htm.

[2] H. Comm. on Ways and Means, *Full Committee Hearing on Foreign Influence in American Non-profits: Unmasking Threats from Beijing and Beyond* (July 23, 2024), https://waysandmeans.house.gov/event/full-committee-hearing-on-foreign-influence-in-american-non-profits-unmasking-threats-from-beijing-and-beyond/; Letter from Jason Smith, Chairman, H. Comm. on Ways and Means, letter to Scott Bessent et al., Acting Commissioner, Internal Revenue Service, (Oct. 6, 2025), https://waysandmeans.house.gov/wp-content/uploads/2025/10/10.6.25-Letter-to-IRS.pdf; Subpoena from H. Comm. on Ways & Means to The People's Forum, Inc. (July 24, 2026), https://waysandmeans.house.gov/wp-content/uploads/2026/07/Subpoenas-to-The-Peoples-Forum-BreakThrough-News-Tricontinental.pdf; *Writing off America: How Open Society, Ties, Rockefeller Brothers, and the Singham Network Claimed Tax Deductions While Funding a Foreign Terrorist Organization's Pipeline*, NETWORK CONTAGION RESEARCH INSTITUTE (NCRI) (July 28, 2026), https://networkcontagion.us/reports/writing-off-america/.

[3] Middle E. Children's All., IRS Form 990, at Part I, line 1 (fiscal year ended June 30, 2025) [hereinafter MECA FY2025 Form 990], Object ID 202631359349312463, https://projects.propublica.org/nonprofits/organizations/943074600.

Commissioner of the Internal Revenue Service ("IRS") the authority to execute and apply internal revenue laws,[4] 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.[5] 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.[6]

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.[7] 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.[8] 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."[9]

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."[10] 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.[11]

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.[12] 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.[13]

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[4] *See* 26 U.S.C. § 7803.
[5] *See* 26 U.S.C. § 501(c)(3).
[6] Better Bus. Bureau of Wash., D.C. v. United States, 326 U.S. 279, 283 (1945).
[7] *See* 26 U.S.C. § 501(c)(3).
[8] Internal Revenue Service, Revenue Ruling 75-384, https://www.irs.gov/pub/irs-tege/eotopicj85.pdf.
[9] *Id.*
[10] *Id.*
[11] Internal Revenue Service, Revenue Ruling 80-278, https://www.irs.gov/pub/irs-tege/rr80-278.pdf.
[12] 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.
[13] Internal Revenue Service Determination Letter, Release Number 201712014 (March 24, 2017), https://www.irs.gov/pub/irs-wd/201712014.pdf.

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."[14] Given the language of the IRC, IRM, and previous IRS revenue rulings, I am referring the Middle East Children's Alliance to the IRS based on the facts and reasons stated below and included in the exhibits.

Connections to Chinese Communist Party-Linked Groups

MECA's records reveal relationships related to the Committee's ongoing investigation into foreign-linked funding and fiscal sponsorship arrangements in the tax-exempt sector. The People's Forum, Inc., a tax-exempt organization which I subpoenaed on July 24, 2026, following its refusal to comply with ongoing Committee requests to produce documents,[15] reported a grant of $16,420 to MECA in tax year 2024, described as a "Humanitarian Relief Fundraiser."[16] The People's Forum is among the entities the Committee's investigation has linked to Neville Roy Singham, a former U.S. technology executive now residing in Shanghai with a network of U.S.-based tax-exempt organizations and strong connections to the Chinese Communist Party ("CCP").

The other grant that the People's Forum made in 2024, for $100,000, went to the Justice and Education Fund, Inc., a New York 501(c)(3) that the *New York Times* identified in 2023 as one of a small number of organizations funded by Mr. Singham, and that has since been reported to have received approximately $68.7 million directly from him.[17] Public filings further indicate that the principal officer of the Justice and Education Fund also served as General Manager of The People's Forum, as the only compensated employee reflected on The People's Forum's return.[18] In a year in which The People's Forum made just two grants, one went to an entity that is also part of the Singham network and with which it shared a principal officer, and the other went to MECA. Furthermore, MECA has received $750,000 from the Babochki Collective, an organization associated with an individual indicted by the Department of Justice for alleged

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[14] 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.
[15] Press Release, H. Comm. on Ways and Means, *ICYMI: Chairman Smith Issues Subpoenas to CCP-Linked Singham Network Nonprofits After Their Refusal to Comply with Committee Oversight* (July 24, 2026), https://waysandmeans.house.gov/2026/07/24/icymi-chairman-smith-issues-subpoenas-to-ccp-linked-singham-network-nonprofits-after-their-refusal-to-comply-with-committee-oversight/.
[16] The People's Forum, Inc., IRS Form 990, Sch. I (tax year 2024) [hereinafter People's Forum FY2024 Form 990] (reporting two grants: $16,420 to the Middle East Children's Alliance, described as "Humanitarian Relief Fundraiser," and $100,000 to the Justice and Education Fund, Inc.), https://projects.propublica.org/nonprofits/organizations/611844780.
[17] Justice and Education Fund, Inc., EIN 82-4975378; *see* Mara Hvistendahl et al., *A Global Web of Chinese Propaganda Leads to a U.S. Tech Mogul*, N.Y. Times (Aug. 5, 2023), https://www.nytimes.com/2023/08/05/world/europe/neville-roy-singham-china-propaganda.html; Asra Q. Nomani, *Shanghai Sabotage: Inside Singham's Secret Strategy to Demonize America*, Fox News (Mar. 2026), https://www.foxnews.com/politics/shanghai-sabotage-inside-singhams-secret-strategy-demonize-america.
[18] Justice and Education Fund, Inc., IRS Form 990, Part VII (tax year 2024) (identifying the organization's sole compensated officer), https://projects.propublica.org/nonprofits/organizations/824975378; People's Forum FY2024 Form 990, *supra* note 16, Part I, line 5, and Part VII (reporting the same individual as General Manager and as the only individual receiving reportable compensation).

terror financing, since the terrorist attacks of October 7, 2023.[19] . This raises questions as to the ties MECA has with both The People's Forum and Singham himself.

<u>MECA's Ties to a Foreign Terrorist Organization</u>

MECA's Form 990 filings for fiscal years 2011 through 2023 identify six recurring foreign grantees: the Union of Health Work Committees ("UHWC"), the Union of Agricultural Work Committees ("UAWC"), the Union of Palestinian Women's Committees ("UPWC"), Afaq Jadeeda, Never Stop Dreaming, and The Freedom Theatre.[20] A 1993 report prepared for the U.S. Agency for International Development identified UHWC, UAWC, and UPWC as institutions affiliated with the PFLP, which the Department of State designated as an FTO in 1997.[21] Later, the Netherlands suspended funding to the Union of Agricultural Work Committees in 2020 and terminated it in 2022, following an investigation that identified individual-level ties to the PFLP.[22]

For several years, MECA reported their work with Afaq Jadeeda and Never Stop Dreaming in Gaza, organizations assessed by researchers as connected to the PFLP's military and political wings.[23] MECA has also been linked to the Freedom Theatre in Jenin which was co-founded and led by Zakaria Zubeidi, a former commander of Fatah's al-Aqsa Martyrs' Brigades who oversaw terror attacks against Israelis during the Second Intifada and was responsible for numerous acts of terrorism, including a suicide bombing in the heart of Tel Aviv that killed an Israeli woman.[24] MECA's Gaza projects director, Dr. Mona El-Farra, previously served as UHWC's deputy director and published an op-ed saying that the PFLP "served as the political umbrella" for the UHWC.[25] These ties indicate relationships between MECA and PFLP linked grantees and personnel.

One particularly troubling finding relates to Samira Abdel-Alim, who has served as the UPWC coordinator in Rafah, as well as a member of the subcommittee of the Central Committee

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[19] *Id.*
[20] Middle E. Children's All., IRS Form 990, Part III (fiscal years ended June 30, 2011 through June 30, 2023), https://projects.propublica.org/nonprofits/organizations/943074600.
[21] Glenn E. Robinson, U.S. Agency for Int'l Dev., Rep. No. PN-ABY-769 (May 1993), https://web.archive.org/web/20210224104134/https://pdf.usaid.gov/pdf_docs/PNABY769.pdf
[22] *Writing off America: How Open Society, Ties, Rockefeller Brothers, and the Singham Network Claimed Tax Deductions While Funding a Foreign Terrorist Organization's Pipeline*, NETWORK CONTAGION RESEARCH INSTITUTE (NCRI) (July 28, 2026), https://networkcontagion.us/reports/writing-off-america/.
[23] *See Exhibit 2;* Middle E. Children's All., IRS Form 990, Part III (fiscal years ended June 30, 2011 through June 30, 2023), https://projects.propublica.org/nonprofits/organizations/943074600.
[24] *Writing off America: How Open Society, Ties, Rockefeller Brothers, and the Singham Network Claimed Tax Deductions While Funding a Foreign Terrorist Organization's Pipeline*, NETWORK CONTAGION RESEARCH INSTITUTE (NCRI) (July 28, 2026), https://networkcontagion.us/reports/writing-off-america/; *Terror charges and life sentences: The 6 Palestinians who escaped Gilboa Prison*, THE TIMES OF ISRAEL (Sep. 6, 2021), https://www.timesofisrael.com/terror-charges-and-life-sentences-the-6-palestinians-who-escaped-gilboa-prison/.
[25] *Writing off America: How Open Society, Ties, Rockefeller Brothers, and the Singham Network Claimed Tax Deductions While Funding a Foreign Terrorist Organization's Pipeline*, NETWORK CONTAGION RESEARCH INSTITUTE (NCRI) (July 28, 2026), https://networkcontagion.us/reports/writing-off-america/.

of the PFLP, a registered FTO.[26] The Committee's review of MECA's Form 990 filings identifies two cash wire transfers that appear to correspond to Ms. Abdel-Alim. MECA's return for the fiscal year ending June 30, 2019 reports a cash wire transfer of $34,900 described as a "GRANT FOR WOMEN EMPOWERMENT," with the recipient region reported as "AL SABAB STREET RAFAH, GAZA SAMIRA ABED ALALEEM AL."[27] MECA's return for the following fiscal year reports a second cash wire transfer of $40,720 for the same stated purpose, to the same reported address, and bearing the same appended name.[28] In both instances, column (a) of Schedule F, Part II – which ought to spell out the name of the recipient organization – was left blank, and what appears to be an individual's name was instead appended to the region field. Elsewhere in the same schedule, MECA populates this field with the standard IRS region designation "Middle East and North Africa."[29] IRS and Treasury should closely review this wire transfer and all other outbound foreign grants to ensure that each transaction is not in violation with any statute, regulation, or other rules and is not directly benefitting an FTO.

<u>Changes in Transparency Post October 7 Terrorist Attacks</u>

Each of these six organizations ceased to appear in MECA's program narratives by fiscal year 2024, which is the same year MECA's disbursements more than quadrupled.[30] While IRS Form 990 Schedule F does not require an organization to identify its foreign grantees by name, from fiscal years 2014 through 2019, MECA did so on its own volition. MECA identified its recipient organizations by name and described the specific programs to be funded in the purpose-description field of Schedule F for each grant, as well as in its program service accomplishment narratives.[31] Not a single one of these foreign grant entries had a generic description.[32]

However, MECA no longer reports this information, which while legal under current law, nonetheless raises suspicions. MECA's return for the fiscal year ending June 30, 2024, reported 49 foreign grant lines totaling $10,690,093.[33] Thirty-six of those 49 entries state the purpose of the grant generically as "COMMUNITY PROJECTS," and not a single one of the 49 entries identifies a recipient organization.[34] Then, in its return for the fiscal year ending June 30, 2025, covering 38 grant entries and $11,461,409 in foreign disbursements, no purpose is stated for any of the foreign grants whatsoever.[35]

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[26] Union of Palestinian Women's Committees (UPWC), NGO MONITOR, https://ngo-monitor.org/ngos/union-of-palestinian-womens-committees-upwc/ (last visited Aug. 26, 2026).
[27] Middle E. Children's All., IRS Form 990, Sch. F, Part II (fiscal year ending June 30, 2019).
[28] Middle E. Children's All., IRS Form 990, Sch. F, Part II (fiscal year ending June 30, 2020).
[29] *Id.*
[30] *See Exhibit 2 and Exhibit 3*; Middle E. Children's All., IRS Form 990, Sch. F, Part II (fiscal year ending June 30, 2024) [hereinafter MECA FY2024 Form 990], https://projects.propublica.org/nonprofits/organizations/943074600.
[31] Middle E. Children's All., IRS Form 990, Sch. F, Part II, col. (d), and Part III (fiscal years ending June 30, 2011 through June 30, 2019) (identifying recipient organizations by name and describing specific funded programs), https://projects.propublica.org/nonprofits/organizations/943074600.
[32] Middle E. Children's All., IRS Form 990, Sch. F, Part II (fiscal years ending June 30, 2014 through June 30, 2019) (containing no generic purpose descriptions).
[33] MECA FY2024 Form 990, *supra* note 27, Sch. F, Part II.
[34] *Id.*
[35] MECA FY2025 Form 990, *supra* note 3, Sch. F, Part II.

Despite the disappearance of affirmative reporting, MECA continues to represent that the underlying records detailing foreign grantee identities exist. On the face of Schedule F of both the 2024 and 2025 returns, MECA answered "Yes" to an inquiry as to whether it maintains records substantiating the amount of its grants, its grantees' eligibility, and the criteria used to select them.[36] The filing also states that "foreign grants are recorded with organizational profiles showing the name and address of recipient, and the purpose for which the aid was given," that "the foreign recipient sends a report to MECA with a budget of their expenses covered by the grant," that the Executive Director and Program director "make semiannual trips to the Middle East" to "check on the organizations that have received funding from MECA to ensure the funds are being used as intended," and that MECA maintains "a very hands on approach to monitoring the results of the grants."[37]

The shift in transparency of grantee and project-purpose data from MECA has peaked in its two most recent tax filings.[38] However, this shift began years ago. Material details about project descriptions began disappearing from MECA's annual filing from the fiscal year ending June 30, 2020, gradually being replaced by generic descriptions that tell the IRS no meaningful information related to the organization's foreign grantmaking recipients or how the funding will be used.[39] Approximately three percent of foreign grant lines had generic descriptions in the fiscal year 2020 report; that rose to twenty-four percent in fiscal year 2021, while slightly dipping to twenty-two percent in fiscal year 2022, before leaping to forty-two percent in fiscal year 2023, and landing at above seventy percent in fiscal year 2024.[40] Over the same time period, the organizations MECA had previously listed in its program narratives stopped appearing.[41]

The IRS has long permitted filers to withhold foreign grantee identities on Schedule F. This regulatory decision was adopted in the 2008 Form 990 construction in response to comments raising safety concerns of grantees in dangerous localities.[42] However, it appears that the lack of grantee-level disclosure in MECA's filings has become commonplace and continues to grow year-over-year.[43] MECA reported approximately $10.7 million in Schedule F grants for the fiscal year ending June 30, 2024, and approximately $11.5 million for the fiscal year ending June 30, 2025.[44] In fiscal year 2024, MECA also carried approximately $3,010,000 on a single

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[36] MECA FY2025 Form 990, *supra* note 3, Sch. F, Part I; MECA FY2024 Form 990, *supra* note 27, Sch. F, Part I.
[37] MECA FY2024 Form 990, *supra* note 27, Sch. F, Part V (explanation to Part I, line 2).
[38] *See Exhibit 4*; *Writing off America: How Open Society, Ties, Rockefeller Brothers, and the Singham Network Claimed Tax Deductions While Funding a Foreign Terrorist Organization's Pipeline*, NETWORK CONTAGION RESEARCH INSTITUTE (NCRI) (July 28, 2026), https://networkcontagion.us/reports/writing-off-america/.
[39] *See Exhibit* 4; Middle E. Children's All., IRS Form 990, Sch. F, Part II (fiscal year ending June 30, 2020), https://projects.propublica.org/nonprofits/organizations/943074600.
[40] *See Exhibit* 4; Middle E. Children's All., IRS Form 990, Sch. F, Part II (fiscal years ending June 30, 2020, through June 30, 2024).
[41] Middle E. Children's All., IRS Form 990, Part III (fiscal years ending June 30, 2011 through June 30, 2024).
[42] Announcement 2008-108, 2008-46 I.R.B. 1165 (describing the redesign of the Form 990 and the disposition of public comments received on the draft form and instructions).
[43] *Compare* Middle E. Children's All., IRS Form 990, Sch. F, Part II (fiscal years ending June 30, 2014 through June 30, 2019) (containing no generic purpose descriptions), *with* MECA FY2024 Form 990, *supra* note 27, Sch. F, Part II (36 of 49 grant lines containing generic purpose descriptions, none identifying a recipient organization), and MECA FY2025 Form 990, *supra* note 3, Sch. F, Part II.
[44] MECA FY2024 Form 990, *supra* note 27, Sch. F, Parts II and III; MECA FY2025 Form 990, *supra* note 3.

Schedule F line described only as "stipend and expenses for work in Gaza," with no beneficiaries named, an amount roughly thirty-six times the prior annual maximum for the same purpose. Separately, MECA's approximately $10.7 million in FY 2024 foreign cash grants marked a significant and rapid increase from its average of approximately $1.8 million across fiscal years 2018 through 2023.[45]

It appears that often, MECA's largest disbursements contain the least amount of information related to the grantee and purported use of the funding. The fifteen lines that identify no destination beyond the regional label "Middle East and North Africa" carry $8,109,583, which is approximately seventy-six percent of the FY2024 Schedule F grant dollars.[46] Meanwhile, the thirty-four lines that do supply a street address or city account for the remaining $2.46 million.[47]

One disbursement illustrates this concern particularly well, in part because of both its size and its apparent issues in the wire transfer process. The largest single foreign grant MECA reported for fiscal year 2024 notes $4,425,024 – approximately forty-one percent of the year's Schedule F grant dollars – and states its purpose in full as "GRANT FOR INSTITUTIONAL STRENGTHENING AND PROGRAMMING--TO REPLACE RECALLED WIRE FROM MAY." The disbursement does not identify a recipient nor destination more specific than the Middle East and North Africa region, and provides no explanation for the initial wire recall.[48]

<u>Conclusion</u>

Given MECA's concerning connections to organizations and personnel linked to a foreign terrorist organization and their newfound lack of transparency, it is important that the IRS closely examines MECA's foreign grant recipients to ensure that taxpayer dollars are not flowing out of the United States to benefit the PFLP, a foreign terrorist organization.

The Committee has long been committed to ensuring tax-exempt groups are operating within their tax-exempt purposes and are not acting to incite and support violence while serving foreign nations or terrorist organizations. This is not the first time that the Committee has called for the revocation of a tax-exempt organization connected to the PFLP. On September 24, 2024, the Committee referred the Alliance for Global Justice and Samidoun, its fiscally sponsored project, to the IRS for revocation of their tax-exempt status.[49] Just a few weeks after the

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[45] Middle E. Children's All., IRS Form 990, Part I, line 13 (fiscal years ending June 30, 2018 through June 30, 2023).
[46] MECA FY2024 Form 990, *supra* note 27, Sch. F, Part II.
[47] *Id*.
[48] MECA FY2024 Form 990, *supra* note 27, Sch. F, Part II (cash grant of $4,425,024; region reported as "MIDDLE EAST AND NORTH AFRICA"; manner of disbursement reported as wire transfer; purpose stated as "GRANT FOR INSTITUTIONAL STRENGTHENING AND PROGRAMMING--TO REPLACE RECALLED WIRE FROM MAY").
[49] H. Comm. on Ways and Means, *Ways and Means Chairman Smith Demands IRS Revoke Tax-Exempt Status of Organizations Fueling Chaos, Illegal Conduct, and Antisemitic Activity in the U.S., Including those with Possible Ties to Terrorist Networks* (Sept. 24, 2024), https://waysandmeans.house.gov/2024/09/24/ways-and-means-chairman-smith-demands-irs-revoke-tax-exempt-status-of-organizations-fueling-chaos-illegal-conduct-and-antisemitic-activity-in-u-s-including-those-with-possible-ties-to-terrorist-ne/.

Committee sent the Alliance for Global Justice revocation letter to then-Commissioner Daniel Werfel, the Department of Treasury designated Samidoun as a terrorist organization that serves as an international fundraiser for the PFLP.[50]

The evidence presented in this letter makes it abundantly clear that MECA has received financial support from organizations directly linked to Mr. Singham and has granted money to organizations that have ties to a terrorist organization. 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 Middle East Children's Alliance. Furthermore, I ask that if in its investigation, the IRS does uncover evidence of prohibited transactions or material support with a designated FTO, this matter should be referred to the Department of Justice (DOJ), as well as the Treasury and its Office of Foreign Assets Control (OFAC). 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 the Committee on Ways and Means Majority staff at (202) 225-3625.

Sincerely,

Jason Smith
Chairman
Committee on Ways and Means

Vern Buchanan
Committee on Ways and Means

Adrian Smith
Committee on Ways and Means

Mike Kelly
Committee on Ways and Means

David Schweikert
Committee on Ways and Means

Darin LaHood
Committee on Ways and Means

Jodey Arrington
Committee on Ways and Means

Ron Estes
Committee on Ways and Means

[50] H. Comm. on Ways and Means, *Treasury Sanctions Sham Charity for Terrorist Ties Following Ways and Means Investigation* (Oct. 14, 2024), https://waysandmeans.house.gov/2024/10/16/treasury-sanctions-sham-charity-for-terrorist-ties-following-ways-and-means-investigation/; Foreign Terrorist Organizations, U.S. Dept. of State (last accessed Sep. 19, 2025), https://www.state.gov/foreign-terrorist-organizations.

Lloyd Smucker
Committee on Ways and Means

Kevin Hern
Committee on Ways and Means

Carol Miller
Committee on Ways and Means

Gregory F. Murphy, M.D.
Committee on Ways and Means

David Kustoff
Committee on Ways and Means

Brian Fitzpatrick
Committee on Ways and Means

W. Gregory Steube
Committee on Ways and Means

Claudia Tenney
Committee on Ways and Means

Michelle Fischbach
Committee on Ways and Means

Blake Moore
Committee on Ways and Means

Beth Van Duyne
Committee on Ways and Means

Randy Feenstra
Committee on Ways and Means

Nicole Malliotakis
Committee on Ways and Means

Mike Carey
Committee on Ways and Means

Rudy Yakym
Committee on Ways and Means

Max Miller
Committee on Ways and Means

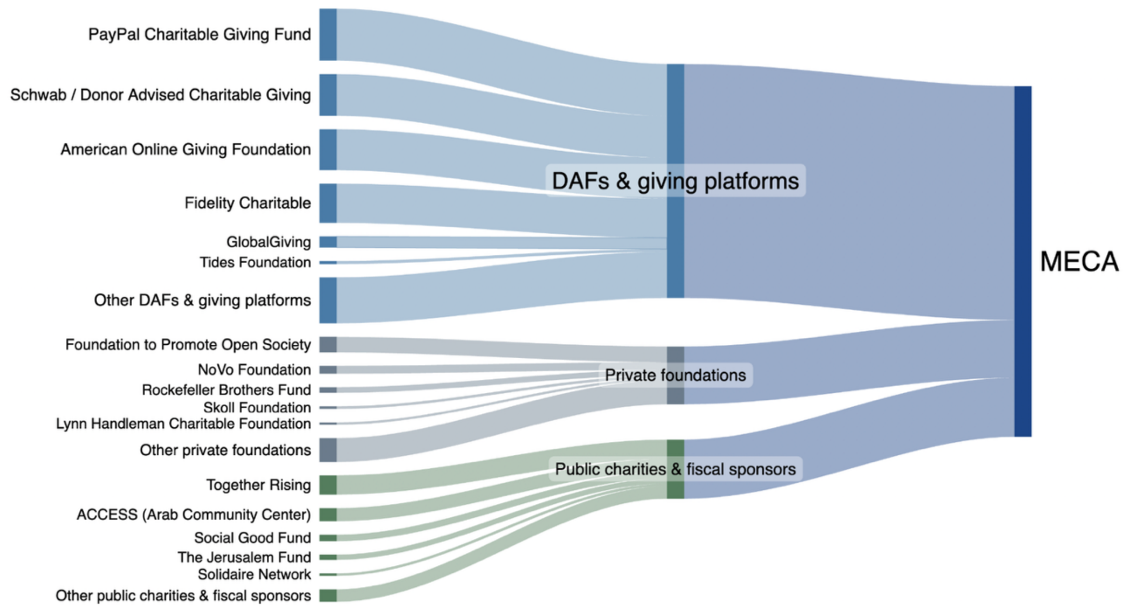
Aaron Bean
Committee on Ways and Means

Nathaniel Moran
Committee on Ways and Means

cc: Richard E. Neal, Ranking Member Committee on Ways and Means
The Honorable Scott Bessent, Secretary, Department of the Treasury
The Honorable Marco Rubio, Secretary, Department of State
Mr. Sebastian Gorka, Deputy Assistant to the President of the United States & Senior Director for Counterterrorism, National Security Council

Exhibit 1

Exhibit 1



Description

This diagram depicts the flow of charitable contributions to MECA disaggregated by the type of intermediary through which funds are routed. Contributions are organized into three categories before converging on MECA: donor-advised funds and giving platforms (shown in blue), including the PayPal Charitable Giving Fund, Schwab Charitable, and Fidelity Charitable; private foundations (shown in gray), including the Foundation to Promote Open Society and the NoVo Foundation; and public charities and fiscal sponsors (shown in green), including Together Rising and ACCESS. The disproportionate share attributable to donor-advised funds and giving platforms illustrates that approximately 70 percent of traced contributions to MECA are routed through vehicles that shield the identities of the underlying donors. This structure warrants scrutiny considering MECA's grantmaking to entities with documented ties to the PFLP, a designated foreign terrorist organization, as it permits donors to furnish financial support without public disclosure of their identities.

Source: Network Contagion Research Institute, Writing off America, pages 18 through 21; IRS Form 990 filings of the contributing organizations depicted, including the PayPal Charitable Giving Fund, Schwab Charitable, Fidelity Charitable, the Foundation to Promote Open Society, the NoVo Foundation, Together Rising, and ACCESS, for tax years 2017 through 2025.

Exhibit 2

Group Mentions in MECA Project Narratives by Year

Entity	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24
UHWC	•	•	•	•	•	•	—	•	•	•	•†	•†	—	—
UAWC	—	—	—	—	—	—	—	—	—	•	•†	—	—	—
UPWC	—	—	—	—	—	—	•	•	•	•	•	—	—	—
Afaq Jadeeda	•	•	•	•	•	•	•	•	•	•	•	—	—	—
Never Stop Dreaming	—	—	—	—	—	—	•	•	•	•	•	•	•	—
Freedom Theatre	—	•	•	•	•	•	•	•	•	•	•	•	•	—

● = Documented in 990 program narrative | — = Not documented | † = Funded during/after Dutch UAWC action (Jul 2020 suspension; Jan 2022 termination)

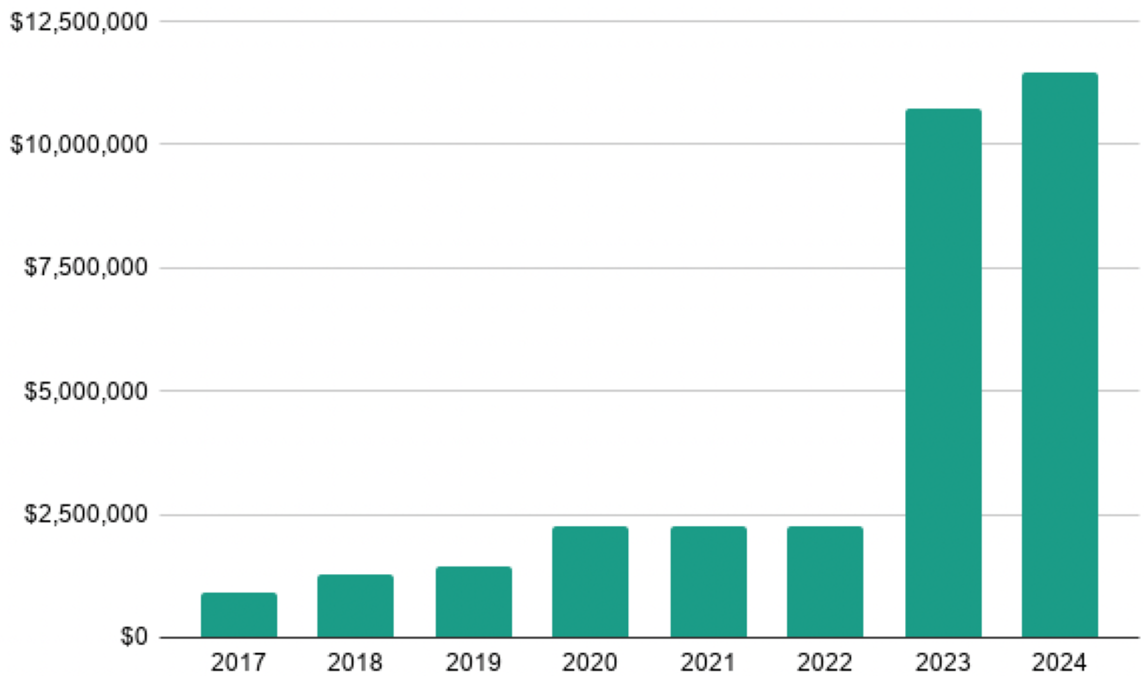
Description

This table documents which grantee organizations appear in MECA’s IRS Form 990 program narratives in each fiscal year from fiscal year 2011 through fiscal year 2025, providing a record of MECA’s disclosed grantmaking relationships. A filled circle indicates that the entity was named in that year's program narrative, a dash indicates it was not, and a dagger marks in-kind assistance. The entities tracked include several organizations of note to the report, among them UHWC, UAWC, and the UPWC, alongside project-based grantees such as Afaq Jadeeda, Never Stop Dreaming, and the Freedom Theatre.

Source: IRS Form 990 program service accomplishments of MECA from fiscal year 2011 through fiscal year 2025.

Exhibit 3

Exhibit 3



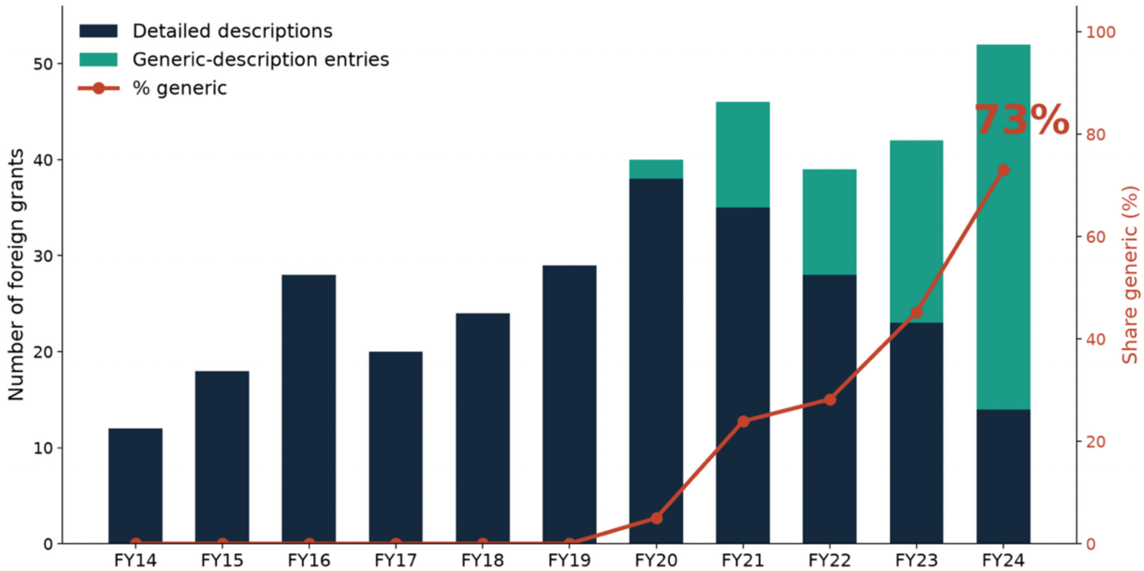
Description

This bar chart presents MECA's annual foreign grant disbursements from fiscal years 2018 through 2025. From 2018 through 2023, annual disbursements remained modest, rising from roughly $1 million to approximately $2.4 million and holding near that level for three consecutive years. Disbursements then increased dramatically, reaching approximately $10.7 million in 2024 – an increase of more than fourfold over the preceding year – and approximately $11.5 million in 2025. This trajectory corroborates the report's characterization of MECA as an organization whose fundraising and foreign grantmaking expanded substantially in the wake of October 7, 2023.

Source: IRS Form 990 Schedule F Filings from fiscal year 2018 through fiscal year 2025

Exhibit 4

<u>Exhibit 4</u>



Description

This chart examines the specificity of MECA's stated grant purposes over time, drawing on the descriptions the organization provided in its IRS Form 990 Schedule F filings from fiscal year 2014 through fiscal year 2025. Each bar represents the total number of foreign grants in a given fiscal year, divided between those accompanied by detailed purpose descriptions (shown in dark), those relying on generic catch-all entries such as "community projects" or similarly vague language (shown in green), and those with blank descriptions (shown in gray), while the overlaid line tracks the combined share of grants with generic or blank descriptions. The data indicate that both the volume of grants and the proportion described only in generic terms increased markedly over the period, with the generic share rising from negligible levels in the earlier years to approximately 73 percent by fiscal year 2024. By fiscal year 2025, 100% of MECA's grant purposes were left blank. This trend is significant because the increasing reliance on vague purpose descriptions reduces the transparency of MECA's disclosed grantmaking, limiting the ability of the public to ascertain how foreign grant funds were ultimately used.

Source: IRS Form 990 Schedule F Filings from fiscal year 2014 through fiscal year 2025.