



Congress of the United States
House of Representatives
Washington, DC 20515-1403

June 27, 2024

The Honorable Danny Werfel
Commissioner Internal Revenue Service
1111 Constitution Avenue, NW
Washington, D.C. 20224

Dear Commissioner Werfel,

I write to you to call your attention to a report recently released by Mike Gonzalez and Mary Mobley of the Heritage Foundation, titled *How the Revolutionary Ecosystem Sustains Pro-Palestinian Protesters and the BLM Movement*.¹ The report describes a network of donors, activists and media outlets that had helped organize many of the violent anti-police riots during the summer of 2020, and that, more recently, have organized many of the ongoing anti-Israel protests and encampments on college campuses. Most troublingly, the report includes details about many of these organizations' ties to foreign terrorist groups. Based on this information, I urge the Internal Revenue Service (IRS) to immediately begin an audit of these organizations' 501(c)(3) or 501(c)(4) statuses.

As you know, IRS precedent deems any involvement in violence or terrorism sufficient grounds for revocation of tax-exempt status. Similarly, "providing material support" to an FTO is a federal crime under 18 U.S.C. § 2339B, and organizations that break the law become ineligible for tax exemption under sections 501(c)(3) and 501(c)(4).

However, the Alliance for Global Justice (AFGJ) has retained its tax-exempt status despite funding Samidoun: Palestinian Prisoner Solidarity Network, a cutout for the designated Foreign Terrorist Organization (FTO) the Popular Front for the Liberation of Palestine (PFLP). Samidoun held a "Resistance 101" virtual training at Columbia University in March 2024 and then helped set up an encampment on its campus.² Though the IRS hasn't imposed any legal or financial consequences on the AFGJ yet, PayPal and other payment platforms have banned the

¹ Mike Gonzalez and Mary Mobley, *How the Revolutionary Ecosystem Sustains Pro-Palestinian Protesters and the BLM Movement*, (Jun. 25, 2024), <https://www.heritage.org/global-politics/report/how-the-revolutionary-ecosystem-sustains-pro-palestinian-protesters-and-the>

² Tawnell D. Hobbs, Valerie Bauerlein, and Dan Frosch, *Activist Groups Trained Students for Months Before Campus Protests*, The Wall Street Journal, (May 3, 2024), <https://www.wsj.com/us-news/education/student-campus-protests-veteran-activist-groups-17ccd094>

group due to its illegal connections to the PFLP.³ A similar organization, the Westchester People's Action Coalition (WESPAC), sponsored far-left anti-Zionist organization Within Our Lifetime until at least 2022.⁵ Within Our Lifetime openly supports Hamas, PFLP, Hezbollah, and the Houthis, and has organized disruptive protests that shut down the Brooklyn Bridge, in violation of local ordinances.⁶ The IRS has previously ruled that organizations that incite civil unrest and violate local ordinances do not qualify as tax-exempt under section 501(c)(3). WESPAC also sponsors Grassroots Global Justice, an alliance of over 60 U.S. groups including the Palestinian Youth Movement, which sent a delegation to Cuba in violation of U.S. sanctions.⁷ Grassroots Global Justice has organized anti-Israel protests, including an illegal protest at the U.S. Capitol Rotunda in December 2023 resulting in 50 arrests.⁸

Additionally, WESPAC is the principal sponsor for National Students for Justice in Palestine (NSJP) and Al-Awda. NSJP is the largest organizer of anti-Israel campus protests, and was founded by Hatem Al Bazian, a former fundraiser for a pro-Palestinian organization that had its assets frozen for aiding Hamas, a designated FTO.

In addition to urging an audit of all the above organizations, I request answers to the following questions by July 27, 2024:

1. Are any audits or investigations currently being conducted or have been conducted in the past five years of these organizations' compliance with IRS regulations, particularly concerning their ties to terrorist organizations or involvement in illegal activities?
2. How are these organizations meeting the requirements for maintaining their tax-exempt status, including adherence to regulations prohibiting support for terrorist activities and involvement in illegal acts?
3. What is the level of communication and coordination between the IRS and law enforcement agencies regarding these organizations? Specifically, have there been any referrals or shared information concerning their potential illegal activities?

³ Alana Goodman, *Terrorist Group Sponsored Princeton Anti-Israel Rally*, The Washington Free Beacon, (Dec. 1, 2023), <https://freebeacon.com/campus/terrorist-group-sponsored-princeton-anti-israel-rally/>

⁴ Restatement (Second), Trusts (1959) Sec. 377; *Bob Jones Univ. v. United States*, 639 F.2d 147 (4th Cir. 1980), *aff'd*, 461 U.S. 574, 103 S. Ct. 2017, 76 L. Ed. 2d 157 (1983).

⁵ Anti-Defamation League, *Nerdeen Kiswani and Within Our Lifetime—United for Palestine: What You Need to Know*, (Apr. 26, 2024), <https://www.adl.org/resources/blog/nerdeen-kiswani-and-within-our-lifetime-united-palestine-what-you-need-know>, and *Donations to Major Pro-Palestinian Groups Go Through This Jewish-Chaired NY Nonprofit*, The Times of Israel, (Feb. 2, 2024), <https://www.timesofisrael.com/donations-to-major-pro-palestinian-groups-go-through-this-jewish-chaired-ny-nonprofit/>

⁶ Michael Starr, *Hezbollah Flag Flies, US Flag Burns as Calls for Death to US Sound at NYC Protest*, The Jerusalem Post, (Apr. 16, 2024), <https://www.jpost.com/international/article-797321>

⁷ International Peoples' Assembly, *Over 150 Young Leaders Travel to Cuba in Opposition to the U.S. Blockade*, (Apr. 24, 2023), <https://ipa-aip.org/north-america/over-150-young-leaders-travel-to-cuba-in-opposition-to-the-u-s-blockade/>

⁸ Grassroots Global Justice Alliance, "The Senate is debating...", X, December 19, 2023, <https://x.com/ggjalliance/status/1737210313466851500>

4. Has the IRS received any public complaints or reports about the activities of these organizations, and how are such complaints being addressed?
What safeguards and measures does the IRS have in place to prevent tax-exempt organizations from being used to finance terrorism or support illegal activities, and have these measures been applied to the organizations in question?

As I hope you agree, IRS tax exemption provides significant financial benefits. Organizations that fail to serve the public good — or worse, are complicit in supporting violence, terrorism and hostage taking — must not be allowed to benefit from our tax code. Safeguarding America requires a thorough examination of the 501(c)(3) or 501(c)(4) status of organizations affiliated with anti-American terrorist groups. It is therefore critical that the IRS take decisive action to ensure these organizations' compliance with all applicable laws.

Thank you for your attention to this matter. I look forward to your prompt and thorough response.

Sincerely,

A handwritten signature in black ink, appearing to read "Jim Banks". The signature is fluid and cursive, with the first name "Jim" and last name "Banks" clearly distinguishable.

Jim Banks
Member of Congress