

United States Senate

WASHINGTON, DC 20510

May 9, 2024

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

Dear Commissioner Werfel,

We write to demand you open an investigation to determine if the supporters of the National Students for Justice in Palestine (NSJP), including the AJP Educational Foundation (AJP), the Tides Foundation, the Westchester Peace Action Committee Foundation (WESPAC Foundation), and other benefactors of NSJP have engaged in conduct warranting revocation of their tax-exempt statuses on the basis of their financial support of NSJP.

On May 1, 2024, victims of the October 7, 2023 attack filed a lawsuit in the U.S. District Court for the Eastern District of Virginia against AJP and NSJP. Among other claims made in the filing, the plaintiffs allege AJP “serves as Hamas’s propaganda division in the United States,” and “founded ... NSJP to control hundreds of Students for Justice in Palestine (‘SJP’) chapters across the country.”¹ What’s more, the plaintiffs allege “On October 8, *the day after* Hamas’s terrorist attack, [AJP] and NSJP were prepared and responded to Hamas’s ‘call for mass mobilization’ by disseminating a manifesto and plan of attack ... which includes materials that appear to have been created before the attack.”² This basis provides ample grounds for you to initiate your own investigation of these entities’ tax-exempt status.

In fact, you would not be alone in investigating AJP. On October 31, 2023, Attorney General Jason S. Miyares of Virginia initiated an investigation that AJP “may have used funds raised for impermissible purposes under state law, including benefitting or providing support to terrorist organizations.”³

It is long-established precedent that when 501(c)(3) organizations have “planned activities that violate laws” or engage in activities designed “to induce the commission of a crime or if the accomplishment of the purpose is otherwise against public policy,” the Internal Revenue Service

¹ Complaint of Maya Parzier, Adin Gress, et. al. in Maya Parzier, Adin Gress, et. al. v. AJP Educational Foundation and National Students for Justice in Palestine, No. 24-cv-00724 (E.D.V.A. May 1, 2024).

² Id.

³ Press release, Office of the Attorney General of the Commonwealth of Virginia, Attorney General’s Office Opens Investigation Into American Muslims for Palestine Nonprofit (Oct. 31, 2023).

(IRS) has grounds to revoke their tax-exempt status.⁴ In fact, the IRS has set the precedent that “organizations have been held not to qualify for IRC 501(c)(3) on grounds that the activities of the organizations in question contravened public policy even though the organizations did not violate any federal statutes or state or local laws.”⁵


We should not need to remind you of the heinous support NSJP chapters across the country have voiced for Hamas, a U.S.-designated Foreign Terrorist Organization (FTO). Within 12 days after the October 7th attack, the Anti-Defamation League (ADL) documented that “the national leadership of Students for Justice in Palestine (SJP) and many of the organization’s campus chapters *explicitly endorsed the actions of Hamas* [emphasis added] and their armed attacks on Israeli civilians and voiced an increasingly radical call for confronting and ‘dismantling’ Zionism on U.S. college campuses.”⁶

That support has exploded at NSJP chapter-led demonstrations in recent weeks. It has gotten to the point that demonstrators, including at Columbia University, were reportedly chanting “We are Hamas” and “Al-Qassam [in reference to the Izz ad-Din al-Qassam Brigades, Hamas’s military wing] you make us proud, kill another soldier now!”⁷

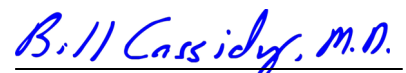
In light of this abhorrent support for an FTO, we call on you to initiate an investigation to determine whether financial supporters of NSJP, including but not limited to AJP, the WESPAC Foundation, and the Tides Foundation, have engaged in conduct warranting their tax-exempt status to be stripped.

Thank you for your time and attention to this letter. We look forward to hearing from you as soon as possible but no later than May 23, 2024.

Sincerely,



Joni K. Ernst
United States Senator



Bill Cassidy, M.D.
United States Senator

⁴ Internal Revenue Service, *1985 Exempt Organizations Continuing Professional Education Text: J. Activities that Are Illegal or Contrary to Public Policy*, 1985 EO CPE (1985), <https://www.irs.gov/pub/irs-tege/eotopicj85.pdf>.

⁵ Id.

⁶ Center on Extremism, “*Students for Justice in Palestine (SJP)*”, Anti-Defamation League (Oct. 19, 2023), <https://www.adl.org/resources/backgrounders/students-justice-palestine-sjp>.

⁷ Center on Extremism, “*Campus Antisemitism Surges Amid Encampments and Related Protests at Columbia and Other U.S. Colleges*”, Anti-Defamation League (May 1, 2024), <https://www.adl.org/resources/blog/campus-antisemitism-surges-amid-encampments-and-related-protests-columbia-and-other>.



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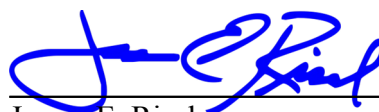
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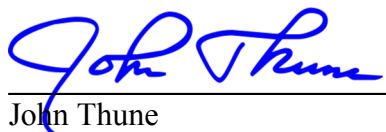
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