

May 14, 2025

Internal Revenue Service
Acting Commissioner Michael Faulkender
Headquarters Building
1111 Constitution Avenue, NW
Washington, DC 20224

RE: Request for Review of Tax-Exempt Status of WESPAC Foundation

Dear Acting Commissioner Faulkender,

We are writing to formally request that the Internal Revenue Service begin an investigation to review the tax-exempt status of the above-referenced organization, WESPAC Foundation, located at 77 Tarrytown Rd., White Plains, NY 10607, which currently operates as a 501(c)(3) nonprofit under the Internal Revenue Code.

Based on WESPAC Foundation's fiscal sponsorship of an organization called, "Within Our Lifetime", we believe WESPAC Foundation may be in violation of one or more requirements for tax-exempt status under Section 501(c)(3), including but not limited to advocating for political violence, advocating for violence against the United States and Israel, advocating for violence against police officers, and engaging in events wherein terrorist organizations are revered.

Given the severity of these claims and the potential violation of federal law, a thorough investigation into WESPAC Foundation's fiscal sponsorship of "Within Our Lifetime" is warranted.

I. Who We Are

Zachor Legal Institute is a non-profit civil rights organization working to combat discrimination and disrupt terror funding in the United States.

II. Background

WESPAC Foundation was founded in 1974 and supposedly advocates for "progressive social change."¹ Currently they claim their members are "involved with... human dignity for all the inhabitants of Israel/Palestine."² The WESPAC Statement of Purpose states, "To provide a meeting space along with material, organizational and moral support for groups and individuals

¹ <https://wespac.org/2013/06/11/about-wespac/>

² *Id.*

in the greater Westchester Community to organize, educate and work toward peace, justice and a sustainable environment for the planet and for all people.”³

WESPAC Foundation funds a wide range of anti-Israel and pro- Boycott, Divestment and Sanctions (BDS) initiatives.⁴ One organization that WESPAC is the fiscal sponsor for is, “Within Our Lifetime” (WOL).⁵ WOL was initially known as Students for Justice in Palestine New York City (under the organization National Students for Justice in Palestine), but in 2018 rebranded to its current name.⁶ WOL aims to liberate Palestine by “any means necessary” and advocates for “values of resistance”—both armed and unarmed. WOL regularly expresses support for terrorism and has openly called for Israel’s destruction.⁷

Since the horrific attacks on Israeli civilians on October 7, 2023, WOL’s rhetoric has intensified. Their posting of the phrase “globalize the intifada” on their social media has risen by 500% and the phrase “U.S. imperialism” by 1033%. WOL also regularly engages in violent, illegal activity masked as “protest”. For example, on February 10, 2024, rioters took over the atrium at the Museum of Modern Art (MoMA).⁸ On March 15, 2024, at 1:00 a.m., WOL aligned protesters blocked the driveway of the New York Times printing facility in Queens.⁹ In November 2024, hundreds of WOL aligned anti-Israel rioters occupied the News Corp. building in Midtown where the New York Post headquarters are located and many waved Hezbollah flags.¹⁰ While these are just a few examples, there are many more. In almost every “protest” that WOL is involved in there are acts of vandalism, violence, calls for violence, and calls for the destruction of the United States and Israel.

III. Legal Standard and Analysis

To qualify for tax-exempt status under Section 501(c)(3) a group must: operate exclusively for exempt purposes (e.g., religious, charitable, educational), not engage in illegal activities, including inciting violence or violating public policy, and not substantially support lobbying or political campaigning. There are two well established doctrines which guide the IRS when analyzing a particular group’s tax-exempt status - the public policy doctrine and the illegality doctrine.¹¹ The public policy doctrine allows the IRS to deny or revoke tax-exempt status for organizations—even if they meet technical requirements—if their purposes or

³ <https://wespac.org/2008/04/25/mission/>

⁴ <https://www.nbcnews.com/news/us-news/s-palestinian-protests-us-rcna143666>

⁵ Id.

⁶ The New York Times, “Pro-Palestinian Group is Relentless in its Criticism of Israel, And It Isn’t Backing Down”, published 10/05/2024.

⁷ Within Our Lifetime, X, 07/19/2024; Within Our Lifetime, X, 06/06/2024

⁸ <https://www.thejustice.org/article/2024/02/moma-faces-pressure-from-protestors>

⁹ PYM, X, 02/10/2024; The Jerusalem Post, Pro-Palestine protesters charge The New York Times with genocide inside its lobby, 03/15/2024.

¹⁰ <https://nypost.com/2024/11/05/us-news/hundreds-of-anti-israel-protesters-swarm-newscorp-hq-denounce-trump-and-harris-consent-in-genocide/>

¹¹ <https://www.irs.gov/pub/irs-tege/eotopicl94.pdf>

activities violate fundamental public policy.¹² The illegality doctrine states that a 501(c)(3) charitable organization cannot qualify for or maintain tax-exempt status if it engages in illegal activities, or if a substantial part of its activities violate federal, state, or local law.¹³

Several factors are applied when analyzing an organization under the public policy doctrine.¹⁴ First, the organization's exempt purpose must align with public policy. Second, the public policy must be fundamental and clearly established. For example, non-discrimination and non-violence are well established areas where public policy is clearly established. Finally, even if practices are religiously motivated – this does not shield an organization from revocation of their status if their practices conflict with fundamental and clearly established public policy such as basic civil rights.¹⁵

WESPAC Foundation's purpose and activities appear to be in violation of fundamental public policy by virtue of their fiscal sponsorship of WOL. First, WOL has acted in ways that may undermine longstanding national policy. By publicly advocating for the destruction of both the United States and Israel, aiming to liberate Palestine by "any means necessary" and advocating for armed resistance, WOL publicly advocates virulent forms of political violence as described above. Second, non-violence is a fundamental and clearly established public policy principle in the United States. We do not solve our differences with violence; we solve them through political advocacy and at the ballot box. In *Bob Jones University v. United States*, 461 U.S. 574 (1983), the U.S. Supreme Court defined "fundamental public policy" as a "well-established governmental policy that is rooted in the legal and ethical traditions of the nation"—particularly those that are essential to the preservation of basic constitutional rights and societal order.¹⁶ Tax-exempt organizations that fund violence in any capacity are in violation of this principle. Finally, as there is no religious motivation or element to WESPAC Foundation's purpose, the third prong of the test need not be analyzed.

Next, while the IRS illegality doctrine does not have a rigid "three-prong" or "four-prong" formal test in statute, case law and IRS guidance have effectively shaped this analysis into several factors to determine whether an organization should lose tax-exempt status due to illegal activity.¹⁷ First is whether or not the organization engages in activities that are illegal under federal, state, or local law. Second, whether the illegal activities are a substantial part of what the organization does. This is determined by the IRS "substantiality test". The "substantiality test" involves several factors including the amount of time, effort, and resources the organization dedicates to the illegal activity, the centrality of the illegal activity to the organization's mission, and the overall context of the organization's operations.¹⁸ Third, whether the illegal activity contradicts or undermines the organization's stated exempt purpose. Finally, whether the organization has taken corrective action if illegal activity occurred in the past.

Through its fiscal sponsorship of WOL, WESPAC Foundation may potentially be engaging in illegal activity under federal, state, and local law. For example, through its advocacy

¹² See *Bob Jones University v. United States*, 461 U.S. 574 (1983).

¹³ See *Kissinger v. Commissioner*, 46 T.C. 492 (1966).

¹⁴ See *Bob Jones University v. United States*, 461 U.S. 574 (1983).

¹⁵ *Id.*

¹⁶ *Id.*

¹⁷ <https://www.irs.gov/pub/irs-tege/eotopicl94.pdf>

¹⁸ <https://www.irs.gov/pub/irs-tege/eotopicj85.pdf>

for the widespread deaths of Jewish people and their call to armed action in support of this advocacy, WOL may be in violation of several provisions of the United States Code including 18 U.S.C. § 241 – Conspiracy Against Rights which criminalizes conspiracy to injure, oppress, threaten, or intimidate someone in the free exercise of any constitutional right (e.g., religious freedom), 18 U.S.C. § 245 – Federally Protected Activities which prohibits interference with a person’s participation in federally protected activities based on race, religion, or national origin,¹⁹ 18 U.S.C. § 249 – Hate Crime Acts which makes it a federal offense to willfully cause or attempt to cause bodily injury to someone because of their religion, 18 U.S.C. § 875 – Interstate Threats which prohibits transmitting threats to injure or kill someone via interstate communications (email, phone, internet), and 18 U.S.C. § 2331 et seq. – Terrorism-Related Offenses.^{20 21 22 23 24 25} Second, WOL is a radical anti-Israel organization founded in 2015 that routinely expresses support for violence against Israel and calls for the abolition of Zionism.

While there may be some other activities that WESPAC Foundation engages in, being the fiscal sponsor of such an extreme organization appears to be central to the WESPAC Foundation’s mission given the amount of time, effort, and money that is extracted from WESPAC to sponsor WOL. This potentially illegal activity likely undermines WESPAC Foundation’s purpose in that their purpose is to, “provide a meeting space along with material, organizational and moral support for groups and individuals in the greater Westchester Community to organize, educate and work toward peace, justice and a sustainable environment for the planet and for all people.” Advocating for and threatening violence toward Jewish people does not “work toward peace” nor does it create a “sustainable environment...for all people”.²⁶ Finally, to our knowledge, no action has been taken by WESPAC to correct the potentially illegal actions taken by WOL or to disassociate with the extreme organization.

IV. Conclusion

Through its fiscal sponsorship of “Within Our Lifetime”, a violent, radical, and anti-Israel organization, WESPAC may have violated both the public policy doctrine and the illegality doctrine that the IRS uses to analyze and discern whether a 501(c)(3) charitable organization can maintain their tax-exempt status. The repeated calls for violence against Jewish people and the state of Israel, and large-scale demonstrations that result in vandalism, assault,

¹⁹ We note that on January 29, 2025, President Trump issued an executive order titled “Additional Measures to Combat Anti-Semitism”, which includes a directive that the Attorney General enforce, inter alia, 18 U.S.C. § 241. <https://www.whitehouse.gov/presidential-actions/2025/01/additional-measures-to-combat-anti-semitism/>. See, also, Zachor Legal Institute’s memorandum to the Attorney General on 18 U.S.C. §§ 241, 242 and 245 in relation to the activities funded by WESPAC, titled Klansmen in Keffiyehs: The Case for Prosecuting Organized Hate on Campuses under Federal Civil Rights Laws and available at <https://zachorlegal.org/wp-content/uploads/2025/02/SJP-Prosecution-Request-Klansmen-in-Keffiyehs-The-Case-for-Prosecuting-Organized-Hate-on-Campuses-under-Federal-Civil-Rights-Laws.pdf>.

²⁰ <https://www.law.cornell.edu/uscode/text/18/241>

²¹ <https://www.law.cornell.edu/uscode/text/18/245>

²² <https://www.law.cornell.edu/uscode/text/18/249>

²³ <https://www.law.cornell.edu/uscode/text/18/875>

²⁴ <https://www.law.cornell.edu/uscode/text/18/2331>

²⁵ <https://www.ajc.org/news/within-our-lifetime-what-you-need-to-know-about-the-pro-hamas-and-antisemitic-group>

²⁶ <https://wespac.org/2008/04/25/mission/>

and other crimes, suggest motives that are not in compliance with the policies of maintaining a 501(c)(3) tax-exempt organization. The American people deserve a comprehensive investigation into this matter.

Sincerely,

A handwritten signature in black ink, appearing to read "Marc Greendorfer". The signature is fluid and cursive, with the first name "Marc" clearly legible and the last name "Greendorfer" written in a more stylized, connected script.

Marc Greendorfer
President
Zachor Legal Institute