

Zionist Advocacy Center*
305 Broadway Suite 601, New York, NY 10007
Tel. 212-897-5821 Fax 212-897-5811

EXECUTIVE DIRECTOR
David Abrams

May 26, 2020

To: Internal Revenue Service (by Certified Mail RRR)
IRS EO Referrals
Mail Code 4910DAL
1100 Commerce St., Dallas, TX
75242-1198

Re: Wespac Foundation Inc.
EIN # 13-3109400

Dear Sir / Madam:

I am respectfully submitting this memorandum in support of an application for cancellation of the tax-exempt status of the above-referenced organization (the "Charity"). I also enclose a completed IRS Form 13909.

As set forth in more detail below, our research indicates that the Charity supports unlawful discriminatory harassment on American college campuses against Jewish students. This is a violation of the recent Executive Order on Combating Anti-Semitism, E.O. 13899, 84 FR 68779 (Dec. 16, 2019). In particular, it should be noted that the Executive Order explains that it will be the policy of the executive branch to enforce Title VI laws related to antisemitism. It also states that those who enforce it should consider the International Holocaust Remembrance Alliance ("IHRA") working definition of antisemitism. Included in the IHRA definition of antisemitism is "Denying the Jewish people their right to self-determination, e.g., by claiming that the existence of a State of Israel is a racist endeavor."

Further, the Charity supports organizations which unlawfully discriminate on the basis of race and national origin. Thus, pursuant to the doctrine of *Bob Jones University v. United States*, 461 U.S. 574 (1983), considerations of public policy mandate that the Charity's tax exempt status be revoked.

I. Background

The Charity, which is nominally a "force for progressive change in Westchester County, New York" was incorporated in 1974. (See Exhibit A). Since then the Charity has started acting as a fiscal sponsor for numerous anti-Zionist organizations all over the United States. This includes Students for Justice in Palestine; the United States Palestinian Community Network ("USPCN"); the Palestinian Youth Movement ("PYM"); Adalah New York; and various other organizations all known for their aggressive, confrontational tactics and/or support for discriminatory boycotts of Israel. (See, e.g., Exhibit B).

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Significantly, it appears that the Charity exercises little or no oversight over these organizations. Thus, the donation web site for USPCN requests that donors send their donations directly to the following:

WESPAC Foundation
c/o USPCN
8700 Jackson Park Blvd.
Wauwatosa, WI 53226

(See Exhibit C).

II. Discriminatory Activities of the Fiscal Sponsors

The web site of the USPCN indicates that membership is open only to "**Palestinians and Arabs who adhere to our guiding principles**" (See Exhibit D). Similarly, PYM membership is open only to "**Palestinian- or Arab-American**" youth. (See Exhibit E).

Although Students for Justice in Palestine is nominally open to members of all races and ethnicities, the organization is well known for its aggressive attempts to intimidate and harass Jewish students on American college campuses. The following is an excerpt from the web site Canarymission.org:

Disruption, Intimidation and Violence

SJP activists frequently [intimidate](#) and [harass](#) Jewish and pro-Israel students. SJP members have physically [assaulted](#) Jewish students, aggressively [disrupted](#) pro-Israel events and possibly [vandalized](#) communal property. SJP rallies regularly include [hate-speech](#) and chants such as "Long Live The Intifada!" and "From the River to the Sea Palestine will be Free!" — calls for violence and for the dismantling of Israel as a Jewish state.

Temple University, August 2014: A Jewish student was hit in the face by someone who was part of a group of students, many of whom were confirmed as SJP members. Two witnesses heard members of SJP call him a "kike" after the attack. "Before this, I just thought Students for Justice in Palestine was crazy", the victim said after the incident, "but I didn't know it would lead to violence."

Loyola University, September 2014: Members of SJP at Loyola University Chicago verbally assaulted Jewish students affiliated with Hillel who were staffing a table with literature for a Birthright Israel trip. SJP members reportedly surrounded the table, blocking the movement of the Hillel students and preventing others from approaching. One student witness told [The College Fix](#), a news website that covers campus issues, that one Jewish student became "worried about attending future Hillel events for fear of being attacked."

Northeastern University, 2013: The entire SJP was [suspended](#) from campus for a school year after intimidating students on campus. In 2011 the chapter chose to

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interrupt an on-campus Holocaust remembrance event by whipping out anti-Israel signs and yelling insults at the audience and speakers before storming out.

Florida Atlantic University, April 2012: SJP members posted eviction notices on the dorm room doors of 200 students, most of them Jewish. The tactic has been repeated at various campuses. As one NYU student said, "this made me feel targeted and unsafe in my own dorm room and I know others feel exactly the same as myself."

UC Berkeley, March 2010: Husam Zakharia, while serving as president of the SJP chapter on campus, rammed a female pro-Israel student with a shopping cart. She was holding a sign reading "Israel Wants Peace."

(See Exhibit B).

III. Analysis

As mentioned above, the Courts have made clear that it is necessary and appropriate to revoke the tax exempt status of organizations which engage in discrimination and discriminatory harassment. *See Bob Jones University v. United States*, 461 U.S. 574 (1983). Moreover, the recent Executive Order on Combating Anti-Semitism, E.O. 13899, makes clear that prohibited discrimination can take the form of the type of campus harassment and intimidation engaged in by organizations

Moreover, it is no defense if the Charity claims that it was unaware of the activities described in this letter; according to Revenue Ruling 68-489, 1968-2 C.B. 210, when a 501(c)(3) is used as a fiscal sponsor, the 501(c)(3) organization must "retain[] control and discretion" over the donated funds; it must limit distributions to "specific projects that are in furtherance of its own exempt purpose," and it must "maintain[] records establishing that the funds were used for section 501(c)(3) purposes."

Indeed, it seems likely that the Charity in this matter is simply offering automatic fiscal sponsorship to any anti-Israel organization anywhere in the United States with no oversight at all even though the Charity is supposed to be focused on Westchester County.

In any event, the evidence strongly indicates that the Charity is supporting discrimination and discriminatory harassment either intentionally or recklessly, neither of which is consistent with its 501(c)(3) status.

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IV. Conclusion

For the foregoing reasons, we respectfully request that the IRS investigate the Charity and take all necessary steps to correct the problems herein, up to and including possible revocation of the Charity's tax exempt status. Further, I have additional information concerning the above groups which can be sent to you on request.

Sincerely yours,



David Abrams

Enclosures

cc: IRS EO Classification

(by e-mail w/ enc.)

*The Zionist Advocacy Center is transmitting this letter and the enclosed materials in conjunction with the International Legal Forum, an Israeli NGO. More information about the Zionist Advocacy Center is available from the Department of Justice, FARA Registration Unit.

Exhibit A



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About WESPAC :



About WESPAC



Mirene, Felice and Yoram at a march and rally in New Rochelle, New York.

Indigenous Peoples, an end to militarism and drone warfare and a just resolution to the Israel/Palestine conflict.

WESPAC has been a leading force for progressive social change in Westchester County, New York, since 1974. We have been educating, agitating and organizing for a more just and peaceful world, an end to militarism and racism and a more fair economy that works for all. Our members are currently involved with food justice work, fair housing, safe renewable energy, solidarity with

Upcoming Events

#NoNewYouthJail

February 21 @ 3:00 pm - 4:00 pm

Tribute to Sundiata Sadiq

February 22 @ 6:00 pm - 7:30 pm

Homelessness and Food Insecurity

February 23 @ 2:00 pm - 4:00 pm

Congressional District 17 Environmental Forum

February 23 @ 2:00 pm - 4:30 pm

Candidates Forum – NY Congressional

Exhibit B

(/)

HOME (/)

ABOUT (/ABOUT)

ETHICS POLICY (/ETHICS_POLICY)

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Students for Justice in Palestine

0

Shares

Overview

0

(https://
/sharer
/sharer.

Students for Justice in Palestine (SJP) is the primary student organization engaging in anti-Israel activity on North American campuses.

SJP was co-founded in 2001 at the University of California at Berkeley (UC Berkeley) by Professors Hatem Bazian (<https://canarymission.org/individuals/hatem-bazian/>) and Snehal Shingavi (https://canarymission.org/individual/snehal_shingavi). (https://
/intent
/tweet)

Bazian served as president of the General Union of Palestinian Students (GUPS) while studying at San Francisco State University (SFSU) and headed the Muslim Students Association (MSA) (<http://www.canarymission.org/organizations/msa/>) while earning his M.A. at UC Berkeley. In 2004, while the second intifada (<https://youtu.be/sA41rfWLqIs?t=817>) was already winding down in Israel, he called (<https://www.youtube.com/watch?v=Mfv5yaKxNgo>) for an intifada in the United States. 0
(/www.
/submit

Shingavi, an activist tied (<http://socialistworker.org/2008/08/08/one-state-with-equal-rights>) to the International Socialist Organization (ISO), has been criticized (<http://www.jweekly.com/article/full/18527/controversial-u-c-english-class-garners-mixed-reviews/>) for using his literature course as a vehicle for promoting anti-Israel propaganda.

SJP has grown to become the primary student movement advancing the Palestinian national agenda on North American campuses and is the primary force behind Boycott, Divestment, Sanctions (BDS) (<http://www.canarymission.org/organizations/bds/>) campaigns at most schools.

SJP describes itself on its website as being against racism, sexism, homophobia, Islamophobia, classism, bigotry and anti-Semitism. The group's focus, however, is almost entirely on its anti-Israel campaigns, including BDS (<http://www.canarymission.org/organizations/bds/>) resolutions, Israel-Apartheid initiatives (<http://thekingsmanpaper.com/tag/israel-apartheid-week/>), drives comparing (<http://blog.adl.org/international/san-diego-state-sjp-launch-recruitment-effort-compares-israel-to-nazi-germany>) Israel to Nazi Germany, mock checkpoints (<https://www.youtube.com/watch?v=M7AAsVdu1cY>), "die-ins" (<https://www.youtube.com/watch?v=fk8oMjiDYnw>) and public rallies. (<https://www.youtube.com>

/watch?v=bwUnm0dtfrY)

SJP is believed by many to be an outgrowth (<http://www.frontpagemag.com/2014/lee-kaplan/backgrounder-the-students-for-justice-in-palestine/>) of the General Union of Palestinian Students (GUPS), originally founded in Egypt in the 1950s and established at San Francisco State University (SFSU) in 1973.

To read an in-depth Canary Mission report on SJP, click here (<http://campaigns.canarymission.org/sjp/>).

→ Disruption, Intimidation and Violence ←

SJP activists frequently intimidate (<https://www.youtube.com/watch?v=-eTDT9FEPRQ>) and harass (<https://www.youtube.com/watch?v=KDO0-iaqBRI>) Jewish and pro-Israel students. SJP members have physically assaulted (<http://www.berkeleyside.com/2011/03/07/jewish-student-sues-uc-berkeley-over-assault-by-palestine-supporter/>) Jewish students, aggressively disrupted (<https://youtu.be/hePOFEC1qbc?t=20>) pro-Israel events and possibly vandalized (<http://www.independentsentinel.com/following-swastikas-and-new-anti-semitic-vandalism-at-uc-davis/>) communal property. SJP rallies regularly include hate-speech (<https://www.youtube.com/watch?v=YuHb1ImoUT0>) and chants such as "Long Live The Intifada!" and "From the River to the Sea Palestine will be Free!" — calls for violence and for the dismantling of Israel as a Jewish state. 0 Shares

Temple University, August 2014: A Jewish student was hit in the face by someone who was part of a group of students, many of whom were confirmed as SJP members. Two witnesses heard members of SJP call him a "kike" after the attack. "Before this, I just thought Students for Justice in Palestine was crazy", the victim said (<https://www.truthrevolt.org/news/alleged-suspect-identified-violent-assault-temple-univ-jewish-student>) after the incident, "but I didn't know it would lead to violence." 0 /sharer /sharer.

Loyola University, September 2014: Members of SJP at Loyola University Chicago verbally assaulted Jewish students affiliated with Hillel who were staffing a table with literature for a Birthright Israel trip. SJP members reportedly surrounded the table, blocking the movement of the Hillel students and preventing others from approaching. One student witness told The College Fix (<http://www.thecollegefix.com/post/19303/>), a news website that covers campus issues, that one Jewish student became "worried about attending future Hillel events for fear of being attacked." (https:// /intent /tweet)

Northeastern University, 2013: The entire SJP was suspended (<http://www.algemeiner.com/2014/03/12/northeastern-university-bans-students-for-justice-in-palestine-for-intimidating-students/>) from campus for a school year after intimidating students on campus. In 2011 the chapter chose to interrupt (<http://www.frontpagemag.com/2014/ilya-feoktistov/northeastern-u-suspends-students-for-justice-in-palestine/>) an on-campus Holocaust remembrance event by whipping out anti-Israel signs and yelling insults at the audience and speakers before storming out. 0 (/www. /submit)

Florida Atlantic University, April 2012: SJP members posted (http://articles.sun-sentinel.com/2012-04-04/news/fl-fau-palestinian-hillel-20120404_1_fau-s-students-fau-students-student-affairs) eviction notices on the dorm room doors of 200 students, most of them Jewish. The tactic has been repeated at various campuses. As one NYU student said (<http://blogs.timesofisrael.com/nyu-jewish-students-the-target-of-latest-sjp-propaganda-attacks/>), "this made me feel targeted and unsafe in my own dorm room and I know others feel exactly the same as myself."

UC Berkeley, March 2010: Husam Zakharia, while serving as president of the SJP chapter on campus, rammed (<http://www.berkeleyside.com/2011/03/07/jewish-student-sues-uc-berkeley-over-assault-by-palestine-supporter/>) a female pro-Israel student with a shopping cart. She was holding a sign reading "Israel Wants Peace."

Shutting Out Dialogue

SJP is frequently criticized for creating a hostile (https://www.youtube.com/watch?v=mZWl_Sd38pc) and unsafe (<https://www.youtube.com/watch?v=5OzHXfq-wjk&feature=youtu.be>) environment on U.S. campuses (https://www.youtube.com/watch?v=tNDCcsH_wgU) for all who do not share their anti-Israel views.

In August of 2014, a document was leaked (<http://blogs.timesofisrael.com/leaked-sjp-plans-illegal-activity-against-jewish-students-and-israel/>) to the public entitled (<http://www.amchainitiative.org/wp-content/uploads/2014/10/SJP-Binghamton-DeclarationofPrinciplesandStrategies.pdf>) "<http://www.amchainitiative.org/wp-content/uploads/2014/10/SJP-Binghamton-DeclarationofPrinciplesandStrategies.pdf>) Declaration of Principles and Strategies of Binghamton University Students for Justice in Palestine." (<http://www.amchainitiative.org/wp-content/uploads/2014/10/SJP-Binghamton-DeclarationofPrinciplesandStrategies.pdf>)

The document outlined the tactics and organizational details for the Binghamton University branch of SJP and provides insights into the organization's guiding principles.

The document shut down any possibility of dialogue with pro-Israel students, entrenching a policy known as "anti-normalization" which "prohibit(s) the leadership of SJP from engaging in any form of official collaboration, cooperation, or event co-sponsorship with the following student organizations and groups, due to their unyielding support for the Apartheid State of Israel." 0 Shares

The document listed examples of pro-Israel groups subject to this exclusion such as Hillel, CAMERA and AEPI 0 and clarified that this would include collaborations on publications, discussions or events with them. (<https://>

The document also gave its members directives on how to disrupt pro-Israel activities with maximum impact while staying "within the bounds of what is not widely considered to be legally reprehensible." /sharer /sharer.



(<https://>
[/intent](https://)
[/tweet](https://))

0
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Videos

(<https://youtu.be/00PODn73Yy0>) (<https://youtu.be/YuI>)

(<https://youtu.be/-eTD0fP3Q>) (<https://youtu.be/LCL>)

August 18, 2016

Please support the next National SJP Conference

by palestinetoday



Dear friends,

Vibrant student organizing is such a key component of the Palestine solidarity movement in the United States. [National SJP](#) (NSJP) is an organization created to link and uplift the chapters of Students for Justice in Palestine on college campuses around the country. Since 2011, NSJP has played an incredible role in the student movement, linking students who may otherwise never have met, providing a platform to share information and skills that otherwise would take months and years to diffuse

Subscribe

National SJP has just announced its 2016 Conference, which will be held in the DC area this November. It is an important time for students to come together and think about how to protect student speech rights while accelerating campus organizing as the 50th anniversary of the occupation approaches.

National SJP needs grassroots donors like you to help make the conference a reality. While most parts of the conference are inexpensive (visiting students generally sleep on the couches and floors of their peers, they're content with pizza and soda, and no one's interested in glamorous decorations or ceremonies), **the main area of need is funding for student travel**. Typically, 300 students attend the conference, and at least 100 of them will be traveling from the midwest and west coast. Those flights are expensive and we need to find ways to help students overcome financial difficulty in order to attend and benefit from the conference.

The average conference travel subsidy over the past few years has been \$150 (accounting for cheaper subsidizes for students nearby the conference location and expensive subsidies for students who are far away). [If you believe that a lack of funds shouldn't prevent young, talented students with worlds of potential from attending this conference, please consider making a generous donation of any amount to support NSJP's travel fund.](#)

Donations to NSJP are tax deductible, thanks to a fiscal sponsor, WESPAC.

Donations can be made [online](#), or by check (to WESPAC 31 Mamaroneck Ave, Suite 403, White Plains, NY 10601).

Thank you,
Rahim

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Exhibit C

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Donate to Support USPCN

Donations to USPCN are necessary to sustain our work, and your contributions are **tax-deductible**, thanks to the fiscal sponsorship of WESPAC Foundation.

GIVE ONLINE by clicking on the “Donate” button at the top right hand panel of this page!

Checks are also appreciated, and should be made out to the “WESPAC Foundation” (with “USPCN” in the memo line) and mailed to the following address:

WESPAC Foundation
c/o USPCN
8700 Jackson Park Blvd.
Wauwatosa, WI 53226

Thank you for your support!

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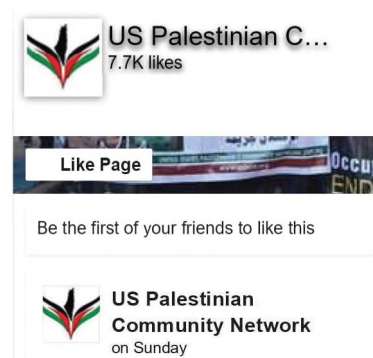
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 **US Palestinian Community Netv**
@uspcn
USPCN honors the life and memory of Richard "Dick" Reilly, adopted son of
[#Palestine](#): [mailchi.mp/uspcn/uspcn-ho...](#)
[#DickReilly](#) [#Presente](#) & [#RestInPower](#)



Feb 15, 2020

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Join USPCN

[Become part of this crucial work. Get involved. Join the U.S. Palestinian Community Network.](#)

Membership with full voting rights is open to all Palestinians and Arabs who adhere to our guiding principles (below).

We welcome non-member annual contributions from "Friends of USPCN" as well!

USPCN Member Rights:

- Will receive a member ID card and an art piece produced by USPCN artists
- Have the right to join local chapter meetings
- Will be added to our general mailing list for updates of USPCN's national, regional, and local action plans and activities
- Have voting privileges at semi-annual USPCN member meetings in local cities

USPCN's guiding principles:

- Ending Zionist Israel's colonization and occupation of historical Palestine and all other Arab



**U.S. Palestinian
Community Network
(USPCN)**

- lands
- Right of Return for all Palestinian refugees, and their descendants, to the original homes, lands, and properties from which they were exiled in 1947-49 and again in 1967
- Self-determination and equality for the Palestinian people

Annual dues are \$50 per person, or a reduced rate of \$25 for students and low-income members.

Your **membership dues** will support the growth and expansion of USPCN activities nationally, and through local chapters. It will expand USPCN's capacity to help organize Palestinians and Arabs in the U.S., as we fight for the liberation of our indivisible nation of Palestine.

Please select your membership and **pay dues [HERE](#)** to become a USPCN member!

Thank you for your support and involvement.

If you experience any difficulties, please contact us at uspcn@uspcn.org.

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7.7K likes

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on Sunday

- **USPCN on Twitter**

Tweets by @uspcn



US Palestinian Community Netv
@uspcn

USPCN honors the life and memory of Richard "Dick" Reilly, adopted son of #Palestine: mailchi.mp/uspcn/uspcn-ho... #DickReilly #Presente & #RestInPower



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- **Join USPCN!**

Exhibit E

Are you a Palestinian- or Arab- American interested in joining the PYM? Enter your information below and our National Membership Coordinator will be in contact with next steps.

For more information about the PYM, you can direct inquiries to our General Coordinator at gsc@pymusa.com.

Name *

First Name

Last Name

Email Address *

Location (City and State)

Where did you hear about PYM? *

Please select one

Facebook

Subject *

Share why you're interested in joining the PYM *

Phone

(##)

##

###

SUBMIT

SUBSCRIBE

Sign up with your email address to receive news and updates from PYM-USA.

SIGN UP

