

To: The Internal Revenue Service:

As concerned residents of the United States, we call on the Internal Revenue Service (the "IRS") to revoke the tax-exempt status of the Jewish National Fund (Keren Kayemeth LeIsrael), Inc. (the "JNF").

The JNF is an organization that holds itself out to its donors and to the IRS as both a charitable and an environmental organization. In reality, however, the JNF is neither a charitable nor an environmental organization and therefore does not qualify for tax-exempt status. For example, the JNF was created in 1901 to acquire Palestinian land for exclusively Jewish settlement and use. This mandate alone warrants the revocation of the JNF's tax-exempt status because it forms the basis for the current-day JNF's discriminatory and racially motivated land-use restrictions that undermine the human and civil rights of indigenous Palestinians.

Moreover, the JNF funds activities in Israel and the Occupied West Bank that are both contrary to the public policy of the United States and inconsistent with activities of a charitable or environmental organization. These activities increase neighborhood tensions, increase prejudice and discrimination, and undermine human and civil rights.

Specifically, the JNF's tax-exempt status should be revoked:

* **Because** the JNF's discriminatory land-use restrictions largely bar indigenous Palestinians from leasing, living on, managing or working the majority of the land in the State of Israel. This is the historical outcome of the discriminatory mission of the JNF which, since its founding until today, has promised to hold land in trust for "those of Jewish race or descendency" living anywhere in the world.¹

* **Because** the JNF's "forestation" projects and parks in Israel and the Occupied West Bank have been planted with the dual purpose of covering up destroyed indigenous villages, from which Palestinians were removed by force, and preventing the Palestinian refugees from returning home.

* **Because** the JNF Kennedy Memorial Park was funded in the name of the citizens of the United States without those citizens' knowledge that the park covers the remains of several destroyed Palestinian villages whose inhabitants were forcibly removed in 1948.²

* **Because** the JNF continues similar projects based on its discriminatory land-use restrictions inside of the State of Israel and in the Occupied West Bank. In the Negev, for example, the JNF is assisting the State of Israel in forcibly removing Palestinians from their land, destroying the village of Al-Araqib more than twenty times. The JNF is then investing \$600 million to plant forests, to landscape and to develop housing over Al-Araqib and other Palestinian land, for Jewish-only settlements.

* **Because** these JNF projects have been funded by donors, including many in the United States, whom the JNF has deceived into believing that donated funds support environmental, charitable activities. The JNF's tax-exempt status helps to perpetuate this deception.

* **Because** the JNF has inflicted grave harm on the natural Palestinian environment by its destructive manner of forestation that included a "relentless onslaught"³ on the land using fires, bulldozers, and pesticides to plant non-indigenous pine trees that continue to inflict environmental harm and by its continued use of hazardous chemicals. Indeed, the JNF's goals were not environmental but were: "to grab as much [land] as we could[.]"⁴

¹ Jewish National Fund Memorandum of Association (1907).

² Palestine Land Society, *Financing Racism and Apartheid: Jewish National Fund's Violation of International and Domestic Law* (London: Palestine Land Society, 2005), 37-38; Walid Khalidi, ed., *All That Remains: The Palestinian Villages Occupied and Depopulated by Israel in 1948* (Washington, D.C.: Institute for Palestine Studies, 1992), 286; Palestine Land Society, *The Return Journey: A Guide to the Depopulated and Present Palestinian Towns and Villages and Holy Sites* (London: Palestine Land Society, 2007), 106-107.

³ Alon Tal, *Pollution in a Promised Land* (Berkeley: University of California Press, 2002), 94.

⁴ *Ibid*, 99.

Therefore, on grounds that the JNF is part of a system of racial discrimination, and further on the grounds that the JNF is environmentally destructive, and operates under false pretenses, and further because the JNF's activities are contrary to the public policy of the United States and to certain charitable values, and further because the JNF's activities increase neighborhood tensions, increase prejudice and discrimination, and undermine human and civil rights secured by law, we call on the IRS to revoke the charitable status of the JNF.