

March 24, 2025

Robert Malone,
Director, Exempt Organizations and Government Entities
Internal Revenue Service
TEGE Referrals Group MC 4910 DAL
1100 Commerce Street
Dallas, Texas 75242

Via Email: eoclass@irs.gov

Re. Supplement to Form 13909 Filing-Tax Exempt Organization Complaint—Wikimedia Foundation, Inc., EIN 20-0049703

Dear Mr. Malone:

We are writing to you on behalf of Zachor Legal Institute (“Zachor”), a non-profit civil rights legal organization combating discrimination, with regard to violations of Internal Revenue Service (“IRS”) rules and regulations by Wikimedia Foundation, Inc. (“WF”), a registered 501(c)(3) tax exempt organization, for unlawfully concealing the identity of one of WF’s Trustees in its annual Form 990 filings.

A recent report from the Anti-Defamation League¹ exposed the extensive editorial misconduct at WF’s project known as “Wikipedia”, one of the most popular online encyclopedias in existence and a source that is often at the top of search engine results. This report details how editorial manipulation distorts Wikipedia’s content to foment discrimination and misinformation.

While it’s certain that the IRS is not responsible for responding to misinformation, Zachor has recently discovered, through public records research, that WF has been filing annual Form 990 reports using a pseudonym for one of its 12 Trustees. We believe that this constitutes a violation of 18 U.S.C. § 7206, which makes it a felony for any person who “[w]illfully makes and subscribes any return, statement, or other document, which contains or is

¹ Anti-Defamation League, *Editing for Hate: How Anti-Israel and Anti-Jewish Bias Undermines Wikipedia’s Neutrality*, March 18, 2025, available at <https://www.adl.org/resources/report/editing-hate-how-anti-israel-and-anti-jewish-bias-undermines-wikipedias-neutrality>.

verified by a written declaration that it is made under the penalties of perjury, and which he does not believe to be true and correct as to every material matter.”²

The identities of those who have ultimate control over an exempt organization are among the most material non-financial information included in Form 990 filings, as many donors and the public at large review Form 990 filings to determine whether to trust, and whether to donate to, an exempt organization.

Discussion of WF Trustee “Esra’a Al Shafei”

Esra’a Al Shafei, a pseudonym,³ is a Bahraini activist and the founder of Majal.org (formerly Mideast Youth), a “network of online platforms that amplify under-reported and marginalized voices.”⁴ Al Shafei is currently a Senior Fellow at the Mozilla Foundation and has worked as a Director’s Fellow at the MIT Media Lab.⁵ She is also on the board of directors of the Tor Project, the anonymous web browser commonly used to access the dark net.⁶

In 2014, Al Shafei was featured on *Forbes* magazine’s “30 Under 30” list under social entrepreneurs.⁷ She has been described as “one of the world’s most influential internet activists” by the Dutch government⁸ and is a recipient of the 2014 Dutch Ministry of Foreign Affairs Human Rights Tulip Prize,⁹ a prize awarded to “support human rights defenders in their work advancing and protecting human rights around the world.”¹⁰ She is also a TED Fellow¹¹ and has spoken at the Geneva Summit for Human Rights and Democracy.¹²

Al Shafei has been described as a “dissident blogger” and uses a pseudonym to protect her identity. Her real name and photo are not openly published on the Internet, as she claims that she

² We note that 18 U.S.C. § 7206 is only one of the many laws and regulations that may be implicated by the matters discussed herein and defer to the IRS in determining the full scope of laws and regulations that have been violated by WF. For example, 18 U.S.C. § 7203, which relates to the provision of required information in filings, and 18 U.S.C. § 7207, which relates to the provision of false information, are other laws that may have been violated by WF.

³ <https://genevasummit.org/speaker/esraa-al-shafei/>

⁴ <https://thecorrespondent.com/esraaalshafei>

⁵ <https://www.linkedin.com/in/ealshafei/details/experience/>

⁶ <https://www.torproject.org/about/people/>

⁷ <https://www.forbes.com/profile/esraa-al-shafei/>

⁸ <https://www.government.nl/latest/weblogs/behind-the-scenes-of-the-human-rights-tulip/2021/mideast-youth---supporting-human-rights-defenders>

⁹ <https://www.government.nl/latest/weblogs/behind-the-scenes-of-the-human-rights-tulip/2021/mideast-youth---supporting-human-rights-defenders>

¹⁰ <https://www.government.nl/topics/human-rights/human-rights-tulip>

¹¹ <https://fellows.ted.com/fellows/245423>

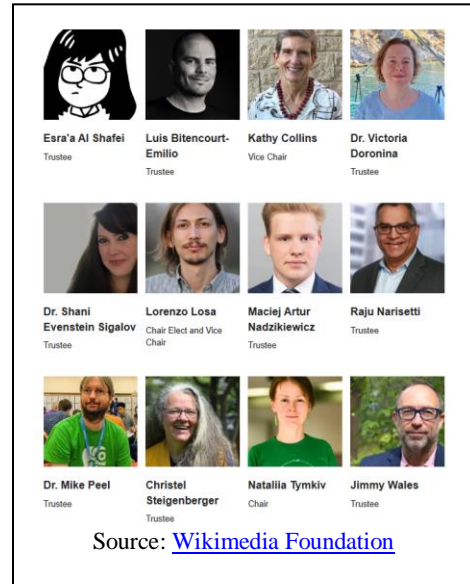
¹² <https://genevasummit.org/speaker/esraa-al-shafei/>

fears for her personal safety¹³ because she has been threatened with violence in the past for her activities.^{14 15} During interviews, her face is hidden¹⁶ and she uses an avatar for video conferences.

In 2017, WF announced Al Shafei’s appointment to the Board of Trustees.¹⁷ Al Shafei also served as Vice Chair of the Board between 2021-2024.¹⁸ The board is Wikimedia’s ultimate corporate authority which also includes Wikipedia founder Jimmy Wales.¹⁹

Al Shafei’s 3-year term was renewed twice, in 2020 and in 2023, with her current term expiring in 2026.²⁰ While Al Shafei’s LinkedIn profile describes her as “Vice Chair of the Board,” she is listed as a “Trustee”²¹ on the WF website. WF’s Board of Trustees is comprised of 12 volunteers who oversee operations including appointing the Foundation CEO.²²

If “Esra’a Al Shafei” is a pseudonym as she claims, Al Shafei, and WF could be violating federal laws. Her name on WF’s most recent Form 990 is listed as Esra’a Al Shafei²³, but names provided on official federal forms and documents must be legal names that match the information that the Social Security Administration or the IRS have, and not pseudonyms.



¹³ <https://genevasummit.org/speaker/esraa-al-shafei/>

¹⁴ <https://www.youtube.com/watch?v=FYOA6mjqeKo&https://www.youtube.com/watch?v=tcRr-5sXGEI>

¹⁵ <https://www.thefemword.world/her-story/esraa-al-shafei>

¹⁶ <https://www.youtube.com/watch?v=wMsJW1zoZP8>

¹⁷ <https://diff.wikimedia.org/2017/12/01/esraa-al-shafei/>

¹⁸ See 2021 Wikimedia Board Resolution appointing Al Shafei as Vice Chair: https://foundation.wikimedia.org/wiki/Resolution:Board_Officers_and_Committee_Membership,_2021; and 2024 resolution appointing her replacements: https://foundation.wikimedia.org/wiki/Resolution:Board_Officers_and_Committee_Membership,_March_2024

¹⁹ <https://wikimediafoundation.org/role/board/>

²⁰ https://foundation.wikimedia.org/wiki/Resolution:Renewing_Esra%27a_Al_Shafei%27s_Appointment_to_the_Board_of_Trustees,_2023

²¹ <https://wikimediafoundation.org/role/board/>

²² https://foundation.wikimedia.org/wiki/Legal:Wikimedia_Foundation_Bylaws#Section_1._General_Powers

²³ <https://projects.propublica.org/nonprofits/organizations/200049703/202431349349306233/full>

The role of WF’s Board of Trustees is general oversight, and **not** interference in the day to day administration of Wikipedia.²⁴ However, there have been notable cases in which the board did interfere.

For example, in 2019, the Foundation intervened to ban a respected administrator from editing in Wikipedia, sparking backlash over the possibility that WF overstepped its authority.

Defending their actions, WF stated that they take such action “only in very particular circumstances, where there is a gap in the community’s ability to successfully address a known challenge, or for legal reasons.”²⁵

In 2021, the WF Board of Trustees announced that it adopted a Universal Code of Conduct for all Wikimedia projects, including Wikipedia, to “create a global set of community standards for addressing negative behavior on the site.” Among the new standards are those that pertain to “[c]ombating deliberate introduction of false or inaccurate content.”²⁶ In 2023, the Board of Trustees approved and adopted a new set of enforcement guidelines for the Code of Conduct.²⁷

While the Board of Trustees does not make decisions at the editorial or administrative levels of Wikipedia, it wields an enormous amount of power in setting and enforcing policies which all members of the Wikipedia community are obligated to follow. And in some cases, as noted above, it directly intervenes in significant administrative matters.

Therefore, it is not unreasonable to conclude that the influence wielded by Al Shafei – a faceless, anonymous entity - on the inner workings of Wikipedia are substantial considering that she has served on the board for eight years and as Vice Chair for three years.

Wikipedia prides itself on being an open and comprehensive repository of knowledge for all, free of agendas and bias. However, evidence shows that a key member of its most powerful governing body is far from impartial.

Moreover, through vague allegations of danger to her personal safety, she has managed to evade the transparency and accountability that her colleagues and peers are subject to. IRS

²⁴ <https://www.facebook.com/wikimediafoundation/videos/meet-the-wikimedia-foundation-board-of-trustees/1885936205166896/>

²⁵ <https://slate.com/technology/2019/07/wikipedia-frames-banning-editor-controversy.html>

²⁶ <https://wikimediafoundation.org/news/2021/02/02/wikipedia-embraces-first-of-its-kind-universal-code-of-conduct/>

²⁷ <https://wikimediafoundation.org/news/2023/03/21/making-wikipedia-safer-enforcement-guidelines-for-wikimedia-universal-code-of-conduct-provide-a-model-for-governing-online-behavior/>

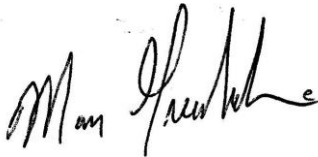
rules and regulations do not have self-executing exceptions to the bedrock principles of full and accurate disclosure.

Conclusion

The use of a pseudonym may not be a material misstatement in terms of the financial condition WF, but as you know, the annual filing requirements for exempt organizations are to provide transparency as to more than just financial matters; many potential donors review 990s to determine who controls the entity and whether the controlling individuals align with the interests of the donors. When pseudonyms are used, transparency on this important aspect of exempt organization disclosure is destroyed and the public is misled. As the ADL report documents, Wikimedia has significant issues with transparency and accuracy and the issue of WF's apparent intentional deception regarding those who ultimately control Wikipedia, and manage the finances of the organization, is of paramount importance to the public and donors.

We therefore ask the IRS to conduct a full investigation of WF's IRS filings and to assess appropriate civil and criminal penalties. Zachor reserves the right to further supplement this complaint with additional information that it may obtain.

Sincerely,



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