

Trump threatens to revoke Harvard University's tax exempt status and visas for international students

Kevin Reed
17 April 2025

On Wednesday, President Donald Trump asked the Internal Revenue Service (IRS) to revoke Harvard University's tax exempt status and threatened to block the enrollment of international students in response to the rejection by the university administration of the White House's dictatorial demands.

The latest threats against Harvard were made by the Trump administration one day after the White House blocked more than \$2 billion in federal funding to the nation's oldest university in an act of political blackmail. By attacking Harvard University, in particular, Trump is seeking to suppress political opposition, impose government control over curriculum and establish a reign of right-wing ideological terror on college campuses across the country.

A report by CNN on Wednesday said the Treasury Department had asked the IRS to rescind Harvard University's tax exempt status, according to two unnamed sources who are familiar with the details of the conflict, and a decision is expected soon.

In a post on his Truth Social platform on Tuesday, the fascist President ranted, "Perhaps Harvard should lose its Tax Exempt Status and be Taxed as a Political Entity if it keeps pushing political, ideological, and terrorist inspired/supporting 'Sickness?' Remember, Tax Exempt Status is totally contingent on acting in the PUBLIC INTEREST!"

The Nazi-like claim being made by the White House is that Harvard's refusal to accept Trump's authoritarian assault on the independence of the institution and defense of First Amendment rights is equivalent to endorsing "antisemitism" and adopting a "political, ideological, and terrorist inspired/supporting" position, which would justify the

nullification of its tax exempt status.

Among the demands made by Trump on April 11 was that the university act to

prevent admitting students hostile to the American values and institutions inscribed in the US Constitution and Declaration of Independence, including students supportive of terrorism or anti-Semitism.

This is, of course, in keeping with the administration's illegal and unconstitutional apprehension, detention and deportation of foreign students, who have either participated in protests opposed to the US-backed Israeli genocide in Gaza or expressed their opposition in speech or written form.

CNN reached out to the Treasury Department for comment but did not receive a response. CNN's Katie Hunt also asked Trump's Education Secretary Linda McMahon if Harvard would lose its tax exempt status. McMahon responded,

We'll see what IRS comes back with relative to Harvard. I certainly think, you know, in elitist schools, especially they have these incredibly large endowments, you know, we should probably have a look into that.

The CNN report says,

Gary Shapley, whom Trump this week picked as acting IRS commissioner, has the authority to rescind the tax exemption under federal law. Doing so typically comes after the agency has made a determination that an organization has violated the rules that govern tax exemptions for not-for-profit entities.

Not-for-profit organizations that benefit from the tax exemption can lose it if they violate a number of rules, including for political activity.

Former government specialists and US Treasury employees have said that federal law prohibits the president from “directly or indirectly” telling the IRS to conduct specific tax investigations. Others have said the IRS typically will conduct an audit and can revoke tax exempt status if the organization is engaged in too much political or commercial activity.

For example, John Koskinen, a former IRS commissioner, told the *New York Times* that it was unlikely that Harvard’s tax-exempt status would be revoked, given its array of research and teaching functions. He said:

The chances of getting the I.R.S. to actually revoke the 501(c)(3) status of a major university is almost nonexistent.

However, the Trump administration is not operating in a typical manner and, given the White House’s push for direct control over the functions of all departments of the federal government, the threat is no doubt real. As Koskinen further explained, having to argue the question in court could be its own form of intimidation for Harvard.

He added:

The problem is you’re causing people to spend a lot of time and money responding and defending their actions.

In a related development, the Trump administration

threatened on Wednesday to block Harvard University from enrolling international students unless the school hands over detailed records about the student body. Homeland Security Secretary Kristi Noem sent a witch-hunting letter to Harvard’s International Office that demanded “relevant information” on each student visa holder at the school who had been involved in “known illegal” or “dangerous” activity.

Saying that the university had until April 30 to comply, or its Student and Exchange Visitor Program (SEVP) would be terminated, Noem also demanded information on the coursework of student visa holders, to verify that they had taken enough classes to “maintain nonimmigrant student status.”

Adopting methods similar to those used against political opponents and ideological dissenters by the Nazis in Germany before and during World War II, Noem wrote:

It is a privilege to have foreign students attend Harvard University, not a guarantee. The United States government understands that Harvard University relies heavily on foreign student funding from over 10,000 foreign students to build and maintain their substantial endowment.

When contacted by the *New York Times*, Sarah Kennedy O’Reilly, a Harvard spokeswoman, said the university was aware of Noem’s letter, which she said, “follows on the heels of our statement that Harvard will not surrender its independence or relinquish its constitutional rights.” She added, “We continue to stand by that statement.”



To contact the WSWWS and the
Socialist Equality Party visit:

wsws.org/contact