



TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

SEP 10 2012

[REDACTED] Smith
[REDACTED]
[REDACTED]

Dear Mr. Smith:

This letter responds to your letter received February 10, 2012, concerning alleged lobbying activities by the American Israel Public Affairs Committee (AIPAC) and/or the American Israel Education Foundation (AIEF).

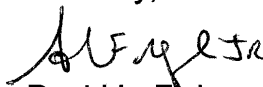
The Internal Revenue Code contains taxpayer privacy provisions enacted by the Congress to protect the privacy of tax returns and tax return information of all taxpayers. Therefore, I cannot comment on what action, if any, we may take based on the information you provided.

However, I can tell you that we maintain an ongoing examination program to ensure exempt organizations continue to meet the requirements for tax-exempt status. When we receive information about an organization that raises questions about its continued exempt status or compliance with the tax laws, we forward the information to our Dallas office to determine if it warrants an examination or other action. If you have additional information about an exempt organization you want to submit for our consideration, please send it to:

Internal Revenue Service
EO Classification
1100 Commerce Street
MC 4910 DAL
Dallas, TX 75242

I hope this information is helpful. If you have any questions about this letter, please call Dave Rifkin (Identification Number 1002210852) at (202) 283-8952.

Sincerely,


David L. Fish
Manager, Exempt Organizations
Guidance