IRmep
Calvert Station
P.O. Box 32041
Washington, DC 20007

http://www.irmep.org
info@irmep.org
Phone: 202-342-7325
Fax: 202-318-8009

Institute for Research: Middle Eastern Policy

Wednesday, November 07, 2012

IRS EO Classification
Mail Code 4910DAL
1100 Commerce Street
Dallas, TX 75242-1198

Dear IRS EO Classification,

On 12/12/2010 the IRS confirmed receipt of our 1,389 page 11/24/2010 complaint[1] of major, ongoing violations of IRS regulations perpetrated by the American Israel Public Affairs Committee AIPAC. (Attachment A) **Almost two years have passed and we see no evidence that the IRS has taken any action on these complaints.**

During our ongoing public interest audits of AIPAC's claimed operations against its tax filings, we have requested from the IRS on form 4506a copies of AIPAC's IRS Form 990 list of contributors (Schedule B) filed on forms for the year 2005, 2007, 2008, and 2009. **AIPAC has improperly failed to itemize individual donors on the forms for those years.** For example, on its year 2009 form (Attachment B), AIPAC listed on line 1 of Schedule B $48,842,187. On line 2 AIPAC listed $13,503,472. We believe that line 1 is either **an improper consolidation of all individual donations** or that **a conduit was used to improperly shield disclosure of the actual number of individual contributors**, and/or that the non-disclosure is for some other illicit purpose, given AIPAC's history. (See our original 11/24/2010 complaint) By cross-referencing another IRS form 990 filing, we know that the $13,503,472 listed on line 2 was a transfer from an affiliated 501(c)(3) organization, the American Israel Education Foundation (AIEF) to AIPAC. AIPAC's form years 2007 and 2008 follow this deceptive Schedule B filing pattern.

We note that for the year 2010 form, AIPAC filed what appears to be a bona fide Schedule B individually listing 1,949 contributors donating more than $5,000. For the year 2006 form, AIPAC filed a Schedule B individually listing approximately 1,700 individual contributors giving $5,000 or more. (Attachment C)

We have requested AIPAC Schedule B's from the IRS for the year 2007-2009 several times. We also alerted the RAIVS unit by letter on August 23, 2011 of irregularities (Attachment D). IRS agent 1001181278 advised us by telephone on November 5, 2012 that filing multiple requests for AIPAC's filings would not trigger IRS action to compel AIPAC to file bona fide Schedule Bs as required by IRS regulations. She advised us to file this additional complaint and supporting documents on form 13909. This filing should be considered in addition to (not replacement of) our original 11/24/2010 complaint listing even more substantial and harmful violations.

Sincerely,

Grant F. Smith, Director of Research

Attachments

[1] Available online at http://www.irmep.org/IRSAIPAC.pdf

Form **13909** (August 2007)

Department of the Treasury — Internal Revenue Service

Tax-Exempt Organization Complaint (Referral) Form

1. NAME OF REFERRED ORGANIZATION: American Israel Public Affairs Committee (AIPAC)

   Street Address: 251 H Street NW

   City/State/Zip Code: Washington, DC 20001

   Date of Referral: November 7, 2012

2. ORGANIZATION'S EMPLOYER IDENTIFICATION NUMBER (EIN): 53 0217164

3. NATURE OF VIOLATION:

   - [ ] Directors/officers/persons are using income/assets for personal gain
   - [ ] Organization is engaged in commercial, for-profit business activities
   - [ ] Income/assets are being used to support illegal or terrorist activities
   - [ ] Organization is involved in a political campaign
   - [ ] Organization is engaged in excessive lobbying activities
   - [x] Organization refused to disclose or provide a copy of Form 990
   - [ ] Organization failed to report employment, income, or excise tax liability properly
   - [x] Organization failed to file required federal tax returns and forms
   - [ ] Organization engaged in deceptive or improper fundraising practices
   - [ ] Other (describe):

4. DETAILS OF VIOLATION:

   Name(s) of Person(s) Involved: Please see attached documentation.

   Organizational Title(s):

   Date(s):

   Dollar Amount(s) (if known):

   Description of activities:

5. SUBMITTER INFORMATION:

   Name: Grant F. Smith

   Occupation or Business: Institute for Research: Middle Eastern Policy, Inc

   Street Address: PO Box 32041

   City/State/Zip Code: Washington, DC 20007

   Telephone: 202-342-7325

   - [ ] I am concerned that I might face retaliation or retribution if my identity is disclosed.

6. SUBMISSION AND DOCUMENTATION: The completed form, along with any supporting documentation, may be mailed to IRS EO Classification, Mail Code 4910DAL, 1100 Commerce Street Dallas, TX 75242-1198, faxed to 214-413-5415 or emailed to eoclass@irs.gov.

TAX EXEMPT ORGANIZATION COMPLAINT (REFERRAL) INSTRUCTIONS

General Information

The information provided on this form will help the Internal Revenue Service (IRS) determine if there has been a violation of federal tax law. Submission of this form is voluntary.

Upon receipt of this form, the IRS will send you a letter acknowledging receipt of the information you submitted. If at a later date you wish to submit additional information regarding the organization, please attach a copy of the form initially submitted, and send it to the address shown above.

Specific Instructions

1. **ORGANIZATION NAME AND ADDRESS:** Provide the current name and address of the organization. If the organization has used prior or multiple name(s) or address(es), also provide that information.

2. **EMPLOYER IDENTIFICATION NUMBER:** Provide the organization’s employer identification number (EIN). The EIN is a nine-digit number, issued by the IRS, that the organization uses for tax purposes (like a Social Security Number (SSN) for an individual). If the EIN is unavailable, include a state nonprofit corporation registration number, if available.

3. **NATURE OF VIOLATION:** Mark the description that describes the organization’s alleged violation. More than one line may apply. If none of the descriptions appear to apply, briefly state the issue on the Other line.

4. **DETAILS OF THE VIOLATION:** Provide specific details of the alleged violation including names, actions, places, amounts, dates, and the nature of any evidence or documentation (who, what, where, when, how). Include the names of other organizations, entities, or persons that may be involved with the organization, providing EINs or SSNs, if available.

5. **YOUR INFORMATION:** Provide your name, address, and business or occupation. Include your daytime telephone number, in case we wish to contact you. The acknowledgement letter will be sent to the address you provide.

   If you are concerned that you may face retribution if your identity is disclosed, check the appropriate box. You may enter “Anonymous” for Submitter’s Name if you do not want to be identified.

6. **SUBMISSION AND DOCUMENTATION:** Mail the completed form, including any supporting documentation that you would like for us to review, to the address provided on the form. You may also fax or email the completed form and any supporting documentation to the fax number and email address provided on the form. Include a cover letter describing the documentation or evidence you are providing. If you have already received an acknowledgment letter, include a copy of that letter. If possible, please try to submit all documentation at the same time.

   If your referral relates to a church please be aware that Congress has imposed special limitations, found in IRC section 7611, on how and when the IRS may conduct civil tax inquiries and examinations of churches. You can find out more about these special limitations in Pub. 1828, Tax Guide for Churches and Religious Organizations, in the section on Special Rules Limiting IRS Authority to Audit a Church.

7. **CLAIM FOR REWARD:** To claim a reward for providing this information to the IRS, file Form 211, Application for Reward for Original Information.

8. **NOTE:** Federal law prohibits the IRS from providing you with status updates or information about specific actions taken in response to the information you submit.

Attachment A

TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
MC 4910 DAL
1100 Commerce Street
Dallas, TX 75242

GRANT F SMITH
PO BOX 32041
WASHINGTON, DC 20007

DATE OF THIS NOTICE:
December 02, 2010
CONTACT TELEPHONE NUMBERS:
Toll Free 1-877-829-5500

Dear Sir or Madam:

Thank you for the information you submitted regarding AMERICAN ISRAEL PUBLIC AFFAIRS. The Internal Revenue Service has an ongoing examination program to ensure that exempt organizations comply with the applicable provisions of the Internal Revenue Code. The information you submitted will be considered in this program.

Internal Revenue Code section 6103 protects the privacy of tax returns and tax return information of all taxpayers. Therefore, we cannot disclose the status of any investigation. If, at a later date, you have additional information that you believe is relevant to this matter, please attach a copy of this letter to the information and send it to the address shown above.

We appreciate your concern in bringing this matter to our attention. If you have additional questions, please call Customer Account Services at (877) 829-5500.

Sincerely,

Nanette M. Downing

Nanette M. Downing
Director, EO Examinations

Letter 4426 (9-2008)
Catalog Number 25761K

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Schedule B
(Form 990, 990-EZ, or 990-PF)
Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ **Attach to Form 990, 990-EZ, or 990-PF.**

OMB No. 1545-0047

2009

Name of organization
AMERICAN ISRAEL PUBLIC AFFAIRS COMMITTEE

Employer identification number
53-0217164

Organization type (check one):

Filers of:	**Section:**
Form 990 or 990-EZ	☑ 501(c)(4) (enter number) organization
	☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
	☐ 527 political organization
Form 990-PF	☐ 501(c)(3) exempt private foundation
	☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation
	☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule.**
Note. Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule—

☑ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, $5,000 or more (in money or property) from any one contributor. Complete Parts I and II.

Special Rules

☐ For a section 501(c)(3) organization filing Form 990 or 990-EZ, that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), and received from any one contributor, during the year, a contribution of the greater of **(1)** $5,000 or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.

☐ For a section 501(c)(7), (8), or (10) organization filing Form 990, or 990-EZ, that received from any one contributor, during the year, aggregate contributions of more than $1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III.

☐ For a section 501(c)(7), (8), or (10) organization filing Form 990, or 990-EZ, that received from any one contributor, during the year, contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not aggregate to more than $1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc., contributions of $5,000 or more during the year. . . . . ▶ $ ____________

Caution. An Organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2 of its Form 990, or check the box in the heading of its Form 990-EZ, or on line 2 of its Form 990-PF, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Schedule B (Form 990, 990-EZ, or 990-PF) (2009)

Page 1 of 1 of Part I

Name of organization
AMERICAN ISRAEL PUBLIC AFFAIRS COMMITTEE

Employer identification number
53-0217164

Part I **Contributors** (see Instructions)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1		$ 48,542,187	Person ☑ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution.)
2		$ 13,503,472	Person ☑ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution.)
		$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution.)
		$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution.)
		$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution.)
		$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution.)

Schedule B (Form 990, 990-EZ, or 990-PF) (2009)

Page 1 of 1 of **Part II**

Name of organization	**Employer identification number**
AMERICAN ISRAEL PUBLIC AFFAIRS COMMITTEE	53-0217164

Part II **Noncash Property** (see Instructions)

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		$	

Schedule B (Form 990, 990-EZ, or 990-PF) (2009)

Schedule B (Form 990, 990-EZ, or 990-PF) (2009) Page 1 of 1 of **Part III**

Name of organization	**Employer identification number**
AMERICAN ISRAEL PUBLIC AFFAIRS COMMITTEE	53-0217164

Part III ***Exclusively*** **religious, charitable, etc., individual contributions to section 501(c)(7), (8), or (10) organizations aggregating more than $1,000 for the year.** (Complete columns **(a)** through **(e) and** the following line entry.)
For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc., contributions of **$1,000 or less** for the year. (Enter this information once. See instructions.) ▶ $ 0

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP 4	Relationship of transferor to transferee

Additional Data

Software ID:
Software Version:
EIN: 53-0217164
Name: AMERICAN ISRAEL PUBLIC AFFAIRS COMMITTEE

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Attachment C

Form **990** **Return of Organization Exempt From Income Tax**

OMB No 1545-0047

2006

Open to Public Inspection

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

Department of the Treasury
Internal Revenue Service

▶ The organization may have to use a copy of this return to satisfy state reporting requirements

A For the 2006 calendar year, or tax year beginning 10-01-2006 and ending 09-30-2007

B Check if applicable
☑ Address change
☐ Name change
☐ Initial return
☐ Final return
☐ Amended return
☐ Application pending

Please use IRS label or print or type. See Specific Instructions.

C Name of organization
AMERICAN ISRAEL PUBLIC AFFAIRS COMMITTEE

Number and street (or P O box if mail is not delivered to street address) Room/suite
251 H Street NW

City or town, state or country, and ZIP + 4
WASHINGTON, DC 20001

D Employer identification number
53-0217164

E Telephone number
(202) 639-5200

F Accounting method ☐ Cash ☑ Accrual
☐ Other (specify) ▶

● **Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).**

H and I are not applicable to section 527 organizations

H(a) Is this a group return for affiliates? ☐ Yes ☑ No

H(b) If "Yes" enter number of affiliates ▶

H(c) Are all affiliates included? ☐ Yes ☐ No
(If "No," attach a list See instructions)

H(d) Is this a separate return filed by an organization covered by a group ruling? ☐ Yes ☑ No

I Group Exemption Number ▶

M Check ▶ ☐ if the organization is **not** required to attach Sch B (Form 990, 990-EZ, or 990-PF)

G Web site: ▶ WWW AIPAC ORG

J Organization type (check only one) ▶ ☑ 501(c) (4) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527

K Check here ▶ ☐ if the organization is not a 509(a)(3) supporting organization **and** its gross receipts are normally **not** more than 25,000 A return is not required, but if the organization chooses to file a return, be sure to file a complete return

L Gross receipts Add lines 6b, 8b, 9b, and 10b to line 12 ▶ 72,038,218

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances *(See the instructions.)*

Revenue	1	Contributions, gifts, grants, and similar amounts received				
	a	Contributions to donor advised funds	1a			
	b	Direct public support (not included on line 1a)	1b	50,920,792		
	c	Indirect public support (not included on line 1a)	1c	2,844,641		
	d	Government contributions (grants) (not included on line 1a)	1d			
	e	**Total** (add lines 1a through 1d) (cash $ 53,765,433 noncash $)			1e	53,765,433
	2	Program service revenue including government fees and contracts (from Part VII, line 93)			2	1,855,891
	3	Membership dues and assessments			3	
	4	Interest on savings and temporary cash investments			4	125,180
	5	Dividends and interest from securities			5	999,547
	6a	Gross rents	6a			
	b	Less rental expenses	6b			
	c	Net rental income or (loss) subtract line 6b from line 6a			6c	
	7	Other investment income (describe ▶)			7	746,957

		(A) Securities		(B) Other		
8a	Gross amount from sales of assets other than inventory	11,672,107	8a			
b	Less cost or other basis and sales expenses	11,792,611	8b			
c	Gain or (loss) (attach schedule)	-120,504	8c			
d	Net gain or (loss) Combine line 8c, columns (A) and (B)				8d	-120,504

Revenue	9	Special events and activities (attach schedule) If any amount is from **gaming**, check here ▶ ☐				
	a	Gross revenue (not including $ of contributions reported on line 1b)	9a	2,596,853		
	b	Less direct expenses other than fundraising expenses	9b	1,439,905		
	c	Net income or (loss) from special events Subtract line 9b from line 9a			9c	1,156,948
	10a	Gross sales of inventory, less returns and allowances	10a			
	b	Less cost of goods sold	10b			
	c	Gross profit or (loss) from sales of inventory (attach schedule) Subtract line 10b from line 10a			10c	
	11	Other revenue (from Part VII, line 103)			11	276,250
	12	**Total revenue** Add lines 1e, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11			12	58,805,702
Expenses	13	Program services (from line 44, column (B))			13	28,718,494
	14	Management and general (from line 44, column (C))			14	19,061,245
	15	Fundraising (from line 44, column (D))			15	14,462,389
	16	Payments to affiliates (attach schedule)			16	
	17	**Total expenses** Add lines 16 and 44, column (A)			17	62,242,128
Net Assets	18	Excess or (deficit) for the year Subtract line 17 from line 12			18	-3,436,426
	19	Net assets or fund balances at beginning of year (from line 73, column (A))			19	54,982,766
	20	Other changes in net assets or fund balances (attach explanation)			20	818,642
	21	Net assets or fund balances at end of year Combine lines 18, 19, and 20			21	52,364,982

Attachment C

Part II **Statement of Functional Expenses** All organizations must complete column (A) Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others (See the instructions.)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22a Grants paid from donor advised funds (attach Schedule) (cash $0 noncash $0) If this amount includes foreign grants, check here ☐	22a				
22b Other grants and allocations (attach schedule) (cash $0 noncash $0) If this amount includes foreign grants, check here ☐	22b				
23 Specific assistance to individuals (attach schedule)	23				
24 Benefits paid to or for members (attach schedule)	24				
25a Compensation of current officers, directors, key employees etc Listed in Part V-A (attach schedule)	25a	1,316,035	741,728	225,631	348,676
b Compensation of former officers, directors, key employees etc listed in Part V-B (attach schedule)	25b				
c Compensation and other distributions not icluded above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) (attach schedule)	25c				
26 Salaries and wages of employees not included on lines 25a, b and c	26	14,257,359	8,038,996	2,443,044	3,775,319
27 Pension plan contributions not included on lines 25a, b and c	27	1,321,781	745,258	226,502	350,021
28 Employee benefits not included on lines 25a - 27	28	2,662,175	1,501,010	456,194	704,971
29 Payroll taxes	29	1,422,408	801,994	243,746	376,668
30 Professional fundraising fees	30	58,650			58,650
31 Accounting fees	31	71,179	39,282	13,667	18,230
32 Legal fees	32	6,456,714	139,546	6,252,409	64,759
33 Supplies	33				
34 Telephone	34				
35 Postage and shipping	35	685,401	370,484	76,695	238,222
36 Occupancy	36	3,506,687	1,424,534	1,127,375	954,778
37 Equipment rental and maintenance	37	349,626	184,233	98,066	67,327
38 Printing and publications	38	952,690	578,359	64,571	309,760
39 Travel	39	1,904,098	923,812		980,286
40 Conferences, conventions, and meetings	40	266,016	164,956	23,798	77,262
41 Interest	41	620,794		620,794	
42 Depreciation, depletion, etc (attach schedule)	42	1,079,764	481,769	309,240	288,755
43 Other expenses not covered above (itemize)					
a OTHER PROFESSIONAL SERVICES	43a	1,766,452	911,257	490,960	364,235
b INFORMATION SERVICES	43b	136,112	112,880	10,616	12,616
c ELECTRONIC COMMUNICATIONS	43c	625,435	341,703	94,018	189,714
d PROGRAM COSTS	43d	16,642,147	10,923,429	612,349	5,106,369
e GENERAL OFFICE EXPENSES	43e	664,200	293,264	195,165	175,771
f BAD DEBT EXPENSE	43f	5,476,405		5,476,405	
g	43g				
44 **Total functional expenses.** Add lines 22a through 43g (Organizations completing columns (B)-(D), carry these totals to lines 13–15)	44	62,242,128	28,718,494	19,061,245	14,462,389

Joint Costs. Check ☐ if you are following SOP 98-2

Are any joint costs from a combined educational campaign and fundraising solicitation reported in **(B)** Program services? ☐ **Yes** ☑ **No**

If "Yes," enter **(i)** the aggregate amount of these joint costs $0, **(ii)** the amount allocated to Program services $0, **(iii)** the amount allocated to Management and general $0 , and **(iv)** the amount allocated to Fundraising $0

Attachment C

Part III Statement of Program Service Accomplishments *(See the instructions.)*

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization How the public perceives an organization in such cases may be determined by the information presented on its return Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments

What is the organization's primary exempt purpose? ▶ THE AMERICAN ISRAEL PUBLIC AFFAIRS COMMITTEE WAS CREATED IN 1954 TO "CONDUCT AND DIRECT PUBLIC ACTION, ON BEHALF OF THE AMERICAN ZIONIST MOVEMENT, BEARING UPON RELATIONS WITH GOVERNMENTAL AUTHORITIES WITH A VIEW TO MAINTAINING AND IMPROVING FRIENDSHIP AND GOODWILL BETWEEN THE UNITED STATES AND ISRAEL " SPECIFICALLY, IT IS INTERESTED IN EXPOSING HARMFUL AND UNTRUTHFUL PROPAGANDA OF THOSE WHO SEEK TO IMPAIR AMERICAN-ISRAEL RELATIONS IT WILL SUPPORT CONSTRUCTIVE PROPOSALS TO BRING A GENUINE PEACE TO THE MIDDLE EAST IT WILL GIVE SUPPORT TO CONTINUED ECONOMIC AND MILITARY ASSISTANCE TO ISRAEL AS PART OF OUR GOVERNMENT'S POLICY TO STRENGTHEN DEMOCRATIC GOVERNMENTS, AND IT WILL STRIVE TO CREATE A PUBLIC OPINION FAVORABLE TO MEANINGFUL STEPS TOWARD PEACE

All organizations must describe their exempt purpose achievements in a clear and concise manner State the number of clients served, publications issued, etc Discuss achievements that are not measurable (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others)

	Description	**Program Service Expenses** (Required for 501(c)(3) and (4) orgs , and 4947(a)(1) trusts, but optional for others)
a	INFORMATION AND MEMBER EDUCATION - EXPERTS IN GATHERING AND DISSEMINATING THE MOST UP-TO-DATE ANALYSES OF MIDDLE EAST ISSUES AND AMERICAN POLITICS (Grants and allocations $) If this amount includes foreign grants, check here ▶ ☐	19,125,730
b	LOBBYING - TO HELP IN THE PASSING OF PRO-ISRAEL LEGISLATIVE INITIATIVES AND WORK WITH GOVERNMENT, DIPLOMATS, ACADEMICS AND POLITICIANS TO TRACK AND ANALYZE EVENTS AND TRENDS (Grants and allocations $) If this amount includes foreign grants, check here ▶ ☐	9,592,764
c	(Grants and allocations $) If this amount includes foreign grants, check here ▶ ☐	
d	(Grants and allocations $) If this amount includes foreign grants, check here ▶ ☐	
e	Other program services (attach schedule) (Grants and allocations $) If this amount includes foreign grants, check here ▶ ☐	
f	**Total of Program Service Expenses** (should equal line 44, column (B), Program services) . . . . ▶	28,718,494

Part IV Balance Sheets *(See the instructions.)*

Attachment C

Note: *Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.*			(A) Beginning of year		(B) End of year
Assets					
45 Cash—non-interest-bearing			68,536	45	70,536
46 Savings and temporary cash investments			9,952,258	46	16,732,637
47a Accounts receivable	47a				
b Less allowance for doubtful accounts	47b			47c	
48a Pledges receivable	48a	13,216,626			
b Less allowance for doubtful accounts	48b	2,649,752	9,387,740	48c	10,566,874
49 Grants receivable				49	
50a Receivables from current and former officers, directors, trustees, and key employees (attach schedule)				50a	
b Receivables from other disqualified persons (as defined under section 4958(c)(3)(B) (attach schedule)				50b	
51a Other notes and loans receivable (attach schedule)	51a				
b Less allowance for doubtful accounts	51b			51c	
52 Inventories for sale or use				52	
53 Prepaid expenses and deferred charges			428,366	53	774,377
54a Investments—publicly-traded securities ▶ ☐ Cost ☑ FMV			6,467,616	54a	5,614,306
b Investments—other securities (attach schedule) ▶ ☐ Cost ☐ FMV				54b	
55a Investments—land, buildings, and equipment basis	55a				
b Less accumulated depreciation (attach schedule)	55b			55c	
56 Investments—other (attach schedule)			12,852,094	56	9,420,260
57a Land, buildings, and equipment basis	57a	39,856,532			
b Less accumulated depreciation (attach schedule)	57b	6,527,325	12,732,222	57c	33,329,207
58 Other assets, including program-related investments (describe ▶)			6,588,421	58	2,229,970
59 **Total assets** (must equal line 74) Add lines 45 through 58			58,477,253	59	78,738,167
Liabilities					
60 Accounts payable and accrued expenses			1,033,021	60	4,874,683
61 Grants payable				61	
62 Deferred revenue			1,219,691	62	1,220,075
63 Loans from officers, directors, trustees, and key employees (attach schedule)				63	
64a Tax-exempt bond liabilities (attach schedule)				64a	
b Mortgages and other notes payable (attach schedule)				64b	
65 Other liabilities (describe ▶)			1,241,775	65	20,278,427
66 **Total liabilities** Add lines 60 through 65			3,494,487	66	26,373,185
Net Assets or Fund Balances					
Organizations that follow SFAS 117, check here ▶ ☑ and complete lines 67 through 69 and lines 73 and 74					
67 Unrestricted			54,018,265	67	51,235,664
68 Temporarily restricted			964,501	68	1,129,318
69 Permanently restricted				69	
Organizations that do not follow SFAS 117, check here ▶ ☐ and complete lines 70 through 74					
70 Capital stock, trust principal, or current funds				70	
71 Paid-in or capital surplus, or land, building, and equipment fund				71	
72 Retained earnings, endowment, accumulated income, or other funds				72	
73 **Total net assets or fund balances** Add lines 67 through 69 **or** lines 70 through 72 (Column (A) **must** equal line 19 and column (B) **must** equal line 21)			54,982,766	73	52,364,982
74 **Total liabilities and net assets / fund balances** Add lines 66 and 73			58,477,253	74	78,738,167

Attachment C

Part IV-A Reconciliation of Revenue per Audited Financial Statements With Revenue per Return *(See the instructions.)*

a	Total revenue, gains, and other support per audited financial statements			a	61,146,329
b	Amounts included on line **a** but not on Part I, line 12				
1	Net unrealized gains on investments	b1	1,565,599		
2	Donated services and use of facilities	b2	82,080		
3	Recoveries of prior year grants	b3			
4	Other (specify)	b4			
	Add lines **b1** through **b4**			b	1,647,679
c	Subtract line **b** from line **a**			c	59,498,650
d	Amounts included on Part I, line 12, but not on line **a**				
1	Investment expenses not included on Part I, line 6b	d1			
2	Other (specify)	d2	-692,948		
	Add lines **d1** and **d2**			d	1,647,679
e	**Total revenue** (Part I, line 12) Add lines **c** and **d** ▶			e	58,805,702

Part IV-B Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

a	Total expenses and losses per audited financial statements			a	63,764,113
b	Amounts included on line **a** but not on Part I, line 17				
1	Donated services and use of facilities	b1	82,080		
2	Prior year adjustments reported on Part I, line 20	b2			
3	Losses reported on Part I, line 20	b3			
4	Other (specify)	b4	1,439,905		
	Add lines **b1** through **b4**			b	1,521,985
c	Subtract line **b** from line **a**			c	62,242,128
d	Amounts included on Part I, line 17, but not on line **a:**				
1	Investment expenses not included on Part I, line 6b	d1			
2	Other (specify)	d2			
	Add lines **d1** and **d2**			d	
e	**Total expenses** (Part I, line 17) Add lines **c** and **d** ▶			e	62,242,128

Part V-A Current Officers, Directors, Trustees, and Key Employees (List each person who was an officer, director, trustee, or key employee at any time during the year even if they were not compensated.) *(See the instructions.)*

(A) Name and address	**(B)** Title and average hours per week devoted to position	**(C)** Compensation **(If not paid, enter -0-.)**	**(D)** Contributions to employee benefit plans & deferred compensation plans	**(E)** Expense account and other allowances
See Additional Data Table				

Attachment C

Part V-A Current Officers, Directors, Trustees, and Key Employees *(continued)*

			Yes	No
75a	Enter the total number of officers, directors, and trustees permitted to vote on organization business at board meetings ▶ 52			
b	Are any officers, directors, trustees, or key employees listed in Form 990, Part V-A, or highest compensated employees listed in Schedule A, Part I, or highest compensated professional and other independent contractors listed in Schedule A, Part II-A or II-B, related to each other through family or business relationships? If "Yes," attach a statement that identifies the individuals and explains the relationship(s)	75b		No
c	Do any officers, directors, trustees, or key employees listed in Form 990, Part V-A, or highest compensated employees listed in Schedule A, Part I, or highest compensated professional and other independent contractors listed in Schedule A, Part II-A or II-B, receive compensation from any other organizations, whether tax exempt or taxable, that are related to the organization? See the instructions for the definition of "related organization" ▶	75c		No
	If "Yes," attach a statement that includes the information described in the instructions			
d	Does the organization have a written conflict of interest policy?	75d		No

Part V-B Former Officers, Directors, Trustees, and Key Employees That Received Compensation or Other Benefits

(If any former officer, director, trustee, or key employee received compensation or other benefits (described below) during the year, list that person below and enter the amount of compensation or other benefits in the appropriate column. See the instructions.)

(A) Name and address	**(B)** Loans and Advances	**(C)** Compensation (If not paid enter -0-)	**(D)** Contributions to employee benefit plans and deferred compensation plans	**(E)** Expense account and other allowances

Part VI Other Information *(See the instructions.)*

			Yes	No
76	Did the organization make a change in its activities or methods of conducting activities? If "Yes," attach a detailed statement of each change	76		No
77	Were any changes made in the organizing or governing documents but not reported to the IRS?	77		No
	If "Yes," attach a conformed copy of the changes			
78a	Did the organization have unrelated business gross income of $1,000 or more during the year covered by this return?	78a		No
b	If "Yes," has it filed a tax return on **Form 990-T** for this year?	78b		
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement	79		No
80a	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc , to any other exempt or nonexempt organization?	80a	Yes	
b	If "Yes," enter the name of the organization ▶ See Additional Data Table and check whether it is ☐ exempt **or** ☐ nonexempt			
81a	Enter direct or indirect political expenditures (See line 81 instructions) **81a**			
b	Did the organization file **Form 1120-POL** for this year?	81b		No

Attachment C

Part VI Other Information *(continued)*

			Yes	No
82a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	**82a**	Yes	
b	If "Yes," you may indicate the value of these items here Do not include this amount as revenue in Part I or as an expense in Part II (See instructions in Part III) **82b** 82,079			
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	**83a**	Yes	
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	**83b**	Yes	
84a	Did the organization solicit any contributions or gifts that were not tax deductible?	**84a**	Yes	
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	**84b**	Yes	
85	*501(c)(4), (5), or (6) organizations.* **a** Were substantially all dues nondeductible by members?	**85a**	Yes	
b	Did the organization make only in-house lobbying expenditures of $2,000 or less?	**85b**		No
	If "Yes," was answered to either 85a or 85b, **do not** complete 85c through 85h below unless the organization received a waiver for proxy tax owed the prior year			
c	Dues assessments, and similar amounts from members **85c**			
d	Section 162(e) lobbying and political expenditures **85d**			
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices **85e**			
f	Taxable amount of lobbying and political expenditures (line 85d less 85e) **85f**			
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	**85g**		
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	**85h**		
86	*501(c)(7) orgs.* Enter **a** Initiation fees and capital contributions included on line 12 **86a** 0			
b	Gross receipts, included on line 12, for public use of club facilities **86b** 0			
87	*501(c)(12) orgs.* Enter **a** Gross income from members or shareholders **87a** 0			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them) **87b** 0			
88a	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301 7701-2 and 301 7701-3? If "Yes," complete Part IX	**88a**	Yes	
b	At any time during the year, did the organization directly or indirectly own a controlled entity within the meaning of section 512(b)(13)? If yes complete Part XI	**88b**		No
89a	*501(c)(3) organizations* Enter Amount of tax imposed on the organization during the year under section 4911 ▶ 0 , section 4912 ▶ 0 , section 4955 ▶			
b	*501(c)(3) and 501(c)(4) orgs.* Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction	**89b**		No
c	Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶			
d	Enter Amount of tax on line 89c, above, reimbursed by the organization ▶			
e	*All organizations.* At any time during the tax year was the organization a party to a prohibited tax shelter transaction?	**89e**		No
f	*All organizations.* Did the organization acquire direct or indirect interest in any applicable insurance contract?	**89f**		No
g	*For supporting organizations and sponsoring organizations maintaining donor advised funds.* Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	**89g**		

90a List the states with which a copy of this return is filed ▶ See Additional Data Table

b Number of employees employed in the pay period that includes March 12, 2006 (See instructions) **90b** 211

91a The books are in care of ▶ THE COMMITTEE Telephone no ▶ (202) 639-5200

Located at ▶ 251 H STREET NW WASHINGTON, DC ZIP + 4 ▶ 20001

			Yes	No
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	**91b**	Yes	

If "Yes," enter the name of the foreign country ▶ IS

See the instructions for exceptions and filing requirements for **Form TD F 90-22.1**, Report of Foreign Bank and Financial Accounts

Attachment C

Part VI Other Information *(continued)*

			Yes	No
c	At any time during the calendar year, did the organization maintain an office outside of the United States?	91c	Yes	

If "Yes," enter the name of the foreign country ▶ IS

92 *Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of* ***Form 1041***—Check here . . . . ▶ ☐
and enter the amount of tax-exempt interest received or accrued during the tax year . . . . ▶ | 92 |

Part VII Analysis of Income-Producing Activities ***(See the instructions.)***

Note: *Enter gross amounts unless otherwise indicated.*	Unrelated business income		Excluded by section 512, 513, or 514		
	(A) Business code	**(B)** Amount	**(C)** Exclusion code	**(D)** Amount	**(E)** Related or exempt function income
93 Program service revenue					
a ANNUAL CONFERENCE					1,855,891
b					
c					
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments . . .					
95 Interest on savings and temporary cash investments			14	125,180	
96 Dividends and interest from securities . . .			14	999,547	
97 Net rental income or (loss) from real estate					
a debt-financed property					
b non debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income			14	746,957	
100 Gain or (loss) from sales of assets other than inventory			18	-120,504	
101 Net income or (loss) from special events . .			01	1,156,948	
102 Gross profit or (loss) from sales of inventory					
103 Other revenue **a** GROSS SUBLEASE					
b PROCEEDS			01	276,250	
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E)) . .				3,184,378	1,855,891

105 Total (add line 104, columns (B), (D), and (E)) . . . . ▶ 5,040,269

Note: *Line 105 plus line 1e, Part I, should equal the amount on line 12, Part I.*

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes ***(See the instructions.)***

Line No. ▼	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes)
93A	ANNUAL THREE DAY CONFERENCE HELD TO NURTURE AND ADVANCE THE
0	RELATIONSHIP BETWEEN THE UNITED STATES AND ISRAEL

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities ***(See the instructions.)***

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	**(B)** Percentage of ownership interest	**(C)** Nature of activities	**(D)** Total income	**(E)** End-of-year assets
251 MASS AVE LLC 251 H STREET NW WASHINGTON, DC20001 20-4721352	10000 %	CONSTRCT/OWN AIPAC BLDNG	225,161	31,477,908
	%			
	%			
	%			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts ***(See the instructions.)***

(a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? . . . . ☐ **Yes** ☑ **No**

(b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . . . ☐ **Yes** ☑ **No**

NOTE: *If "Yes" to* ***(b)****, file Form 8870* ***and*** *Form 4720 (see instructions).*

Attachment C

Part XI Information Regarding Transfers To and From Controlled Entities *Complete only if the organization is a controlling organization as defined in section 512(b)(13)*

		Yes	No
106	Did the reporting organization **make** any transfers **to** a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity		No

	(A) Name and address of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
	Totals			

		Yes	No
107	Did the reporting organization **receive** any transfers **from** a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity		No

	(A) Name and address of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
	Totals			

		Yes	No
108	Did the organization have a binding written contract in effect on August 17, 2006 covering the interests, rents, royalties and annuities described in question 107 above?		No

Please Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge

****** — 2008-05-27
Signature of officer — Date

chrystal kern CFO
Type or print name and title

Paid Preparer's Use Only

Preparer's signature: joseph liberman cpa	Date	Check if self-empolyed ☐	Preparer's SSN or PTIN (See Gen Inst W)
Firm's name (or yours if self-employed), address, and ZIP + 4: SMART BUS ADV AND CONSULTING LLC, 502 WASHINGTON AVENUE SUITE 500, BALTIMORE, MD 21204			EIN
			Phone no (410) 296-6300

Attachment C

AMERICA ISRAEL PUBLIC AFFAIRS COMMITTEE
53-0217164
TAX YEAR ENDING SEPTEMBER 30, 2007
ATTACHMENT TO SCHEDULE B, PART I

FULL NAME	STREET 1	STREET 2	CSZ	TOTAL PAID
				$10,000 00
				$5,000 00
				$20,000 00
				$10,000 00
				$25,050 00
				$11,750 00
				$25,000 00
				$5,100 00
				$10,000 00
				$5,000 00
				$5,000 00
				$10,000 00
				$50,000 00
				$5,000 00
				$7,200 00
				$50,000 00
				$36,000 00
				$10,000 00
				$10,000 00
				$9,000 00
				$10,000 00
				$16,000 00
				$5,400 00
				$15,000 00
				$7,200 00
				$10,000 00
				$10,000 00
				$72,000 00
				$13,600 00
				$10,000 00
				$5,000 00
				$15,000 00
				$6,600 00
				$5,000 00
				$10,000 00
				$10,000 00
				$24,000 00
				$13,600 00
				$10,000 00
				$10,000 00
				$10,000 00
				$5,500 00
				$10,000 00
				$10,000 00
				$20,000 00
				$28,000 00
				$10,000 00
				$10,000 00
				$25,000 00
				$10,000 00
				$7,200 00
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				$10,000 00
				$10,000 00
				$15,000 00
				$10,000 00
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				$10,000 00
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				$16,000 00
				$17,000 00
				$18,025 97
				$7,500 00
				$10,000 00
				$25,000 00
				$10,000 00
				$32,500 00
				$25,000 00
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				$5,000 00
				$5,000 00
				$10,000 00
				$35,000 00
				$10,000 00
				$25,000 00
				$6,000 00
				$36,000 00
				$10,000 00
				$25,000 00
				$10,000 00
				$32,007 00
				$25,000 00

Attachment C

AMERICA ISRAEL PUBLIC AFFAIRS COMMITTEE
53-0217164
TAX YEAR ENDING SEPTEMBER 30, 2007
ATTACHMENT TO SCHEDULE B, PART I

$10,000 00
$51,000 00
$30,000 00
$5,000 00
$15,000 00
$15,000 00
$10,000 00
$10,000 00
$5,000 00
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$12,000.00

Attachment C

AMERICA ISRAEL PUBLIC AFFAIRS COMMITTEE
53-0217164
TAX YEAR ENDING SEPTEMBER 30, 2007
ATTACHMENT TO SCHEDULE B, PART I

$7,200 00
$10,000 00
$10,000 00
$5,000 00
$7,000 00
$10,000 00
$10,000 00
$30,000 00
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$25,000 00
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$30,000 00
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$5,400 00
$10,000 00
$5,000 00

Attachment C

AMERICA ISRAEL PUBLIC AFFAIRS COMMITTEE
53-0217164
TAX YEAR ENDING SEPTEMBER 30, 2007
ATTACHMENT TO SCHEDULE B, PART I

$5,400 00
$25,000 00
$10,000 02
$6,000 00
$5,000 00
$25,000 00
$200,000 00
$15,000 00
$10,000 00
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$5,000 00
$15,000 00
$61,000 00
$22,000 00
$5,600 00
$20,000 00
$36,000 00
$25,000 00
$7,800 00

AMERICA ISRAEL PUBLIC AFFAIRS COMMITTEE
53-0217164
TAX YEAR ENDING SEPTEMBER 30, 2007
ATTACHMENT TO SCHEDULE B, PART I

$36,500 00
$5,000 00
$15,000 00
$10,000 00
$5,000 00
$7,000 00
$10,000 00
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$15,000 00
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$100,000 00
$25,000 00
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$10,000 00
$10,000 00
$7,200 00
$5,000 00
$25,000 00
$5,000 00
$15,000 00
$25,000 00
$5,500 00
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Attachment C

AMERICA ISRAEL PUBLIC AFFAIRS COMMITTEE
53-0217164
TAX YEAR ENDING SEPTEMBER 30, 2007
ATTACHMENT TO SCHEDULE B, PART I

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Attachment C

AMERICA ISRAEL PUBLIC AFFAIRS COMMITTEE
53-0217164
TAX YEAR ENDING SEPTEMBER 30, 2007
ATTACHMENT TO SCHEDULE B, PART I

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Attachment C

AMERICA ISRAEL PUBLIC AFFAIRS COMMITTEE
53-0217164
TAX YEAR ENDING SEPTEMBER 30, 2007
ATTACHMENT TO SCHEDULE B, PART I

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Attachment C

AMERICA ISRAEL PUBLIC AFFAIRS COMMITTEE
53-0217164
TAX YEAR ENDING SEPTEMBER 30, 2007
ATTACHMENT TO SCHEDULE B, PART I

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Attachment C

AMERICA ISRAEL PUBLIC AFFAIRS COMMITTEE
53-0217164
TAX YEAR ENDING SEPTEMBER 30, 2007
ATTACHMENT TO SCHEDULE B, PART I

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Attachment C

AMERICA ISRAEL PUBLIC AFFAIRS COMMITTEE
53-0217164
TAX YEAR ENDING SEPTEMBER 30, 2007
ATTACHMENT TO SCHEDULE B, PART I

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Attachment C

AMERICA ISRAEL PUBLIC AFFAIRS COMMITTEE
53-0217164
TAX YEAR ENDING SEPTEMBER 30, 2007
ATTACHMENT TO SCHEDULE B, PART I

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Attachment C

AMERICA ISRAEL PUBLIC AFFAIRS COMMITTEE
53-0217164
TAX YEAR ENDING SEPTEMBER 30, 2007
ATTACHMENT TO SCHEDULE B, PART I

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Attachment C

AMERICA ISRAEL PUBLIC AFFAIRS COMMITTEE
53-0217164
TAX YEAR ENDING SEPTEMBER 30, 2007
ATTACHMENT TO SCHEDULE B, PART I

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Attachment C

AMERICA ISRAEL PUBLIC AFFAIRS COMMITTEE
53-0217164
TAX YEAR ENDING SEPTEMBER 30, 2007
ATTACHMENT TO SCHEDULE B, PART I

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AMERICA ISRAEL PUBLIC AFFAIRS COMMITTEE
53-0217164
TAX YEAR ENDING SEPTEMBER 30, 2007
ATTACHMENT TO SCHEDULE B, PART I

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Attachment C

AMERICA ISRAEL PUBLIC AFFAIRS COMMITTEE
53-0217164
TAX YEAR ENDING SEPTEMBER 30, 2007
ATTACHMENT TO SCHEDULE B, PART I

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Attachment C

AMERICA ISRAEL PUBLIC AFFAIRS COMMITTEE
53-0217164
TAX YEAR ENDING SEPTEMBER 30, 2007
ATTACHMENT TO SCHEDULE B, PART I

$10,000 00
$23,000 00
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AMERICA ISRAEL PUBLIC AFFAIRS COMMITTEE
53-0217164
TAX YEAR ENDING SEPTEMBER 30, 2007
ATTACHMENT TO SCHEDULE B, PART I

$5,100 00
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AMERICA ISRAEL PUBLIC AFFAIRS COMMITTEE
53-0217164
TAX YEAR ENDING SEPTEMBER 30, 2007
ATTACHMENT TO SCHEDULE B, PART I

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AMERICA ISRAEL PUBLIC AFFAIRS COMMITTEE
53-0217164
TAX YEAR ENDING SEPTEMBER 30, 2007
ATTACHMENT TO SCHEDULE B, PART I

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$20,000 00
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$10,000 00

Additional Data

Attachment C

Software ID:
Software Version:
EIN: 53-0217164
Name: AMERICAN ISRAEL PUBLIC AFFAIRS COMMITTEE

Form 990, Part V-A - Current Officers, Directors, Trustees, and Key Employees:

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-.)	(D) Contributions to employee benefit plans & deferred compensation plans	(E) Expense account and other allowances
howard kohr 251 H Street NW WASHINGTON,DC 20001	executive director 40 0	428,125	23,100	0
richard fishman 251 H Street NW WASHINGTON,DC 20001	MANAGING DIRECTOR 38 0	376,250	23,100	0
JAMES HAYNES 251 H Street NW WASHINGTON,DC 20001	CFO (OCT - JUNE) 38 0	193,258	19,291	0
MARK MERIDY 251 H Street NW WASHINGTON,DC 20001	OPERATIONS DIRECTOR 38 0	246,665	23,100	0
SANDY AFES 251 H Street NW WASHINGTON,DC 20001	CFO (JUNE - SEPT) 38 0	71,737	0	0
herta amir 251 H Street NW WASHINGTON,DC 20001	vp 8 0	0	0	0
robert asher 251 H Street NW WASHINGTON,DC 20001	vp 8 0	0	0	0
paul baker 251 H Street NW WASHINGTON,DC 20001	vp 8 0	0	0	0
ron barness 251 H Street NW WASHINGTON,DC 20001	vp 8 0	0	0	0
norm brownstein 251 H Street NW WASHINGTON,DC 20001	vp 8 0	0	0	0

Form 990, Part V-A - Current Officers, Directors, Trustees, and Key Employees:

Attachment C

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-.)	(D) Contributions to employee benefit plans & deferred compensation plans	(E) Expense account and other allowances
robert a cohen 251 H Street NW WASHINGTON, DC 20001	vp 8 0	0	0	0
marshall cooper 251 H Street NW WASHINGTON, DC 20001	vp 8 0	0	0	0
david cordish 251 H Street NW WASHINGTON, DC 20001	vp 8 0	0	0	0
ted cutler 251 H Street NW WASHINGTON, DC 20001	vp 8 0	0	0	0
ann davis 251 H Street NW WASHINGTON, DC 20001	vp 8 0	0	0	0
jon p diamond 251 H Street NW WASHINGTON, DC 20001	vp 8 0	0	0	0
bob diener 251 H Street NW WASHINGTON, DC 20001	vp 8 0	0	0	0
melvin dow 251 H Street NW WASHINGTON, DC 20001	vp 8 0	0	0	0
ike fisher 251 H Street NW WASHINGTON, DC 20001	vp 8 0	0	0	0
amy friedkin 251 H Street NW WASHINGTON, DC 20001	vp 8 0	0	0	0

Form 990, Part V-A - Current Officers, Directors, Trustees, and Key Employees:

Attachment C

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-.)	(D) Contributions to employee benefit plans & deferred compensation plans	(E) Expense account and other allowances
howard friedman 251 H Street NW WASHINGTON,DC 20001	president 8 0	0	0	0
morton l friedman 251 H Street NW WASHINGTON,DC 20001	vp 8 0	0	0	0
sander gerber 251 H Street NW WASHINGTON,DC 20001	vp 8 0	0	0	0
howard green 251 H Street NW WASHINGTON,DC 20001	vp 8 0	0	0	0
steve grossman 251 H Street NW WASHINGTON,DC 20001	vp 8 0	0	0	0
russell holdstein 251 H Street NW WASHINGTON,DC 20001	vp 8 0	0	0	0
ada horwich 251 H Street NW WASHINGTON,DC 20001	vp 8 0	0	0	0
howard jonas 251 H Street NW WASHINGTON,DC 20001	vp 8 0	0	0	0
lonny kaplan 251 H Street NW WASHINGTON,DC 20001	vp 8 0	0	0	0
bob kargman 251 H Street NW WASHINGTON,DC 20001	vp 8 0	0	0	0

Form 990, Part V-A - Current Officers, Directors, Trustees, and Key Employees:

Attachment C

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-.)	(D) Contributions to employee benefit plans & deferred compensation plans	(E) Expense account and other allowances
michael kassen 251 H Street NW WASHINGTON,DC 20001	vp 8 0	0	0	0
michael levin 251 H Street NW WASHINGTON,DC 20001	vp 8 0	0	0	0
edward levy jr 251 H Street NW WASHINGTON,DC 20001	vp 8 0	0	0	0
bernice manocherian 251 H Street NW WASHINGTON,DC 20001	vp 8 0	0	0	0
barry mannis 251 H Street NW WASHINGTON,DC 20001	vp 8 0	0	0	0
carlyn mayer 251 H Street NW WASHINGTON,DC 20001	vp 8 0	0	0	0
robert mazer 251 H Street NW WASHINGTON,DC 20001	vp 8 0	0	0	0
larry mizel 251 H Street NW WASHINGTON,DC 20001	vp 8 0	0	0	0
lester pollack 251 H Street NW WASHINGTON,DC 20001	vp 8 0	0	0	0
abe pollin 251 H Street NW WASHINGTON,DC 20001	vp 8 0	0	0	0

Form 990, Part V-A - Current Officers, Directors, Trustees, and Key Employees:

Attachment C

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-.)	(D) Contributions to employee benefit plans & deferred compensation plans	(E) Expense account and other allowances
lee rosenberg 251 H Street NW WASHINGTON,DC 20001	treasurer 8 0	0	0	0
art sandler 251 H Street NW WASHINGTON,DC 20001	vp 8 0	0	0	0
dr eugene schupak 251 H Street NW WASHINGTON,DC 20001	vp 8 0	0	0	0
seth siegel 251 H Street NW WASHINGTON,DC 20001	vp 8 0	0	0	0
barry silverman md 251 H Street NW WASHINGTON,DC 20001	vp 8 0	0	0	0
jeffrey snyder 251 H Street NW WASHINGTON,DC 20001	vp 8 0	0	0	0
roger sofer 251 H Street NW WASHINGTON,DC 20001	vp 8 0	0	0	0
mark solomon 251 H Street NW WASHINGTON,DC 20001	vp 8 0	0	0	0
eta somekh 251 H Street NW WASHINGTON,DC 20001	vp 8 0	0	0	0
david steiner 251 H Street NW WASHINGTON,DC 20001	vp 8 0	0	0	0

Form 990, Part V-A - Current Officers, Directors, Trustees, and Key Employees:

Attachment C

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-.)	(D) Contributions to employee benefit plans & deferred compensation plans	(E) Expense account and other allowances
donna sternberg 251 H Street NW WASHINGTON,DC 20001	vp 8 0	0	0	0
roselyne swig 251 H Street NW WASHINGTON,DC 20001	vp 8 0	0	0	0
david victor 251 H Street NW WASHINGTON,DC 20001	vp 8 0	0	0	0
june walker 251 H Street NW WASHINGTON,DC 20001	vp 8 0	0	0	0
larry weinberg 251 H Street NW WASHINGTON,DC 20001	vp 8 0	0	0	0
tim wuliger 251 H Street NW WASHINGTON,DC 20001	vp 8 0	0	0	0
harriet zimmerman 251 H Street NW WASHINGTON,DC 20001	vp 8 0	0	0	0

Form 990, Part VI, Line 80b - If "Yes", enter the name of the organization and whether it is exempt or nonexempt:

Attachment C

Name of the Organization	Exempt	Nonexempt
AMERICAN ISRAEL EDUCATION FOUNDATION	X	
NEAR EAST RESEARCH	X	
251 MASS AVE LLC-DISREGARDED ENT		X

Form 990, Part VI, Line 90a - List the states with which a copy of this return is filed:

List the states with which a copy of this return is filed	AL, AK, AZ, AR, CA, CO, CT, DC, FL, GA, IL, KS, KY, LA, ME, MD, MA, MI, MN, MS, MO, NH, NJ, NM, NY, NC, ND, OH, OK, OR, PA, RI, SC, TN, UT, VA, WA, WV

Attachment C

Attachment C

TY 2006 Gain/Loss from Sale of Public Securities Schedule

Name:	AMERICAN ISRAEL PUBLIC AFFAIRS COMMITTEE
EIN:	53-0217164
Gross Sales Price:	11,672,107
Basis:	11,792,611
Sales Expenses:	
Total (net):	-120,504

Attachment C

TY 2006 Investments - Other Schedule

Name: AMERICAN ISRAEL PUBLIC AFFAIRS COMMITTEE

EIN: 53-0217164

Description	Book Value	Cost/FMV
BLACKROCK FIXED INCOME GLOBAL	2,392,655	F
ARLINGTON PRIVATE VALUE FUND	6,084,051	F
PIMCO LOW DURATION FUND	943,554	F

Attachment C

TY 2006 Other Assets Schedule

Name: AMERICAN ISRAEL PUBLIC AFFAIRS COMMITTEE

EIN: 53-0217164

Description	Beginning of Year Amount	End of Year Amount
DEPOSITS	869,266	1,548,305
EMPLOYEE ADVANCES	67,829	93,165
OTHER RECEIVABLES	92,693	68,129
DUE FROM AIEF	5,558,633	520,371

Attachment C

TY 2006 Other Changes in Net Assets Schedule

Name: AMERICAN ISRAEL PUBLIC AFFAIRS COMMITTEE

EIN: 53-0217164

Description	Amount
UNREALIZED GAINS ON INVESTMENTS	1,565,599
ENTITIES INCOME	746,957

Attachment C

TY 2006 Other Expenses Included Schedule

Name: AMERICAN ISRAEL PUBLIC AFFAIRS COMMITTEE

EIN: 53-0217164

Description	Amount
SPECIAL EVENT EXPENSES LINE 9B	1,439,905

efile GRAPHIC print - DO NOT PROCESS	As Filed Data -	DLN: 93490169003168

Attachment C

TY 2006 Other Investment Income Schedule

Name: AMERICAN ISRAEL PUBLIC AFFAIRS COMMITTEE

EIN: 53-0217164

Description	Amount
investment income from passthrough entities	746,957

Attachment C

TY 2006 Other Liabilities Schedule

Name: AMERICAN ISRAEL PUBLIC AFFAIRS COMMITTEE

EIN: 53-0217164

Description	Beginning of Year Amount	End of Year Amount
CAPITAL LEASE LIABILITY	40,812	0
ACCRUED ANNUAL LEAVE	518,057	566,452
DEFERRED RENT	682,906	652,982
ACCRUED COMPENSATION	0	58,993
ACCRUED LEGAL EXPENSES	0	3,900,000
PAYABLE TO AFFILIATE	0	10,000,000
BANK LINES OF CREDIT	0	5,100,000

Attachment C

TY 2006 Other Revenues Not Included Schedule

Name: AMERICAN ISRAEL PUBLIC AFFAIRS COMMITTEE

EIN: 53-0217164

Description	Amount
INCOME FROM PASSTHROUGH K-1S	746,957
SPECIAL EVENT EXPENSES LINE 9B	-1,439,905

Attachment C

TY 2006 Special Events Schedule

Name: AMERICAN ISRAEL PUBLIC AFFAIRS COMMITTEE

EIN: 53-0217164

Event Name	Gross Receipts	Contributions	Gross Revenue	Direct Expense	Net Income (Loss)
MANHATTAN		9,139,742		444,898	-444,898
SAN FRANCISCO		2,424,387		724,888	-724,888
LOS ANGELES		5,776,468		270,119	-270,119
OTHER EVENTS	2,596,853	0	2,596,853		2,596,853

Attachment D

IRmep
Calvert Station
P.O. Box 32041
Washington, DC 20007

http://www.irmep.org
info@irmep.org
Phone: 202-342-7325
Fax: 202-318-8009

Institute for Research: Middle Eastern Policy

08/23/2011

Debbie Bybee, Department Manager
Internal Revenue Service
RAIVS Unit MS:6716
Ogden, UT 84201-0058

Dear Debbie Bybee,

On July 26, 2011 we requested the complete IRS Form 990 filings of the AIPAC between years 2005-2010. As indicated, we are most interested in obtaining all releasable information about the contributors to this organization.

AIPAC typically files a Schedule B List of Contributors in an unorthodox manner. It totals all individual and corporate contributors and lists the sum as contributor #1 on Schedule B. It then provides the IRS with a separate attachment of its individual and corporate contributors. AIPAC reports transfers from a related 501 c 3 organization, the American Israel Education Foundation, as contributor #2 (this transfer information is reported the AIEF's own form 990).

The purpose of our request for a complete IRS 990 filing from this organization was to analyze the required annual list of contributor amounts. However, the IRS release on August 17, 2011 does not provide this information.

1. **2004 Reporting Year.** AIPAC's Schedule B was provided by the IRS, along with a list of 1,287 individual and corporate donors, which total up to the "Contributor #1" figure on the Schedule B. This additional list has a header titled "This is a copy of a live return from SMIPS Official Use Only." Median contribution is $10,000. **We believe this 990 release by the IRS is complete.**
2. **2005 Reporting Year.** AIPAC's Schedule B listing of 138 contributors was provided by the IRS, totaling $8,346,657 in contributions. No additional SMIPS list of contributors included. Unaccounted for are $31,389,478 in direct contributions. Median reported contribution is $50,000, far above the norm. **We believe this 990 release by the IRS is incomplete, missing itemized contributions of at least 1,000 donors.**
3. **2006 Reporting Year.** AIPAC's Schedule B was provided by the IRS, listing 2 donors. Donor #1 contributed $50,920,792. Donor #2 (presumably the AIEF) contributed $2,844,641. **We believe this 990 release by the IRS is incomplete.** However, it does not matter. **Guidestar.org has an IRS 990 attachment listing 1,706 contributors, with a median donation of $10,000. We now have sufficient data for year 2006.**
4. **2007 Reporting Year.** AIPAC's Schedule B was provided by the IRS, listing 2 donors. Donor #1 contributed $51,935,386. Donor #2 (presumably the AIEF) contributed $14,305,176. No additional SMIPS list of contributors was provided. **We believe this 990 release by the IRS is incomplete.**
5. **2008 Reporting Year.** AIPAC's Schedule B was provided by the IRS, listing 2 donors. Donor #1 contributed $45,648,087. Donor #2 (presumably the AIEF) contributed $12,822,502. No additional SMIPS list of contributors was provided. **We believe this 990 release by the IRS is incomplete.**
6. **2009 Reporting Year.** AIPAC's Schedule B was provided by the IRS, listing 2 donors. Donor #1 contributed $48,542,187. Donor #2 (presumably the AIEF) contributed $13,503,472. No additional SMIPS list of contributors was provided. **We believe this 990 release by the IRS is incomplete.**

During an 8/9/2011 phone call with Marilyn Jordan of your unit, I made it clear we were primarily interested in the itemized listing of 990 contributions, but was told that none were available for 2009. **This must either be inaccurate, or AIPAC has not submitted required itemizations to the IRS.** Either way, under the IRS regulations mandating that 990 information be open to public inspection, we again request itemized lists of contributors for the years 2005, 2007, 2008 and 2009.

Sincerely,

Grant F. Smith
Director of Research

Enclosure: August 17, 2011 IRS release cover letter.