

990

Return of Organization Exempt From Income Tax

OMB No. 1545-

0047 2019

Open to Public Inspection

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundation) Do not enter social security numbers on this form as it may be made public.

Go to www.irs.gov/Form990 for instructions and the latest information.

Form 990 Department of the Treasury Internal Revenue Service

A For the 2019 calendar year, or tax year beginning 10-01-2019, and ending 09-30-2020

- B Check if applicable: Address change, Name change, Initial return, Final return/terminated, Amended return, Application pending

C Name of organization: American Israel Public Affairs Committee, % SUZANNE KINZER, Doing business as, 251 H STREET NW, WASHINGTON, DC 20001

D Employer identification number: 53-0217164, E Telephone number: (202) 639-5200, G Gross receipts \$ 109,805,050

F Name and address of principal officer: HOWARD KOHR, 251 H STREET NW, WASHINGTON, DC 20001

H(a) Is this a group return for subordinates? No, H(b) Are all subordinates included? No, H(c) Group exemption number

I Tax-exempt status: 501(c)(3), 501(c)(4) (insert no.), 4947(a)(1) or 527

J Website: WWW.AIPAC.ORG

K Form of organization: Corporation, Trust, Association, Other

L Year of formation: 1963, M State of legal domicile: DC

Part I Summary

1 Briefly describe the organization's mission or most significant activities: TO STRENGTHEN AND EXPAND THE U.S.-ISRAEL RELATIONSHIP IN WAYS THAT ENHANCE THE SECURITY OF THE UNITED STATES AND ISRAEL. 2 Check this box if the organization discontinued its operations or disposed of more than 25% of its net assets. 3-7a Summary table with 7 rows and 2 columns.

Table with 3 columns: Description, Prior Year, Current Year. Rows 8-19 covering Revenue and Expenses.

Table with 3 columns: Description, Beginning of Current Year, End of Year. Rows 20-22 covering Net Assets or Fund Balances.

Part II Signature Block

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.

Sign Here: Signature of officer SUZANNE KINZER CFO, Date 2021-08-05

Paid Preparer Use Only: Print/Type preparer's name, Preparer's signature, Date, Firm's name BDO USA LLP, Firm's address 8401 GREENSBORO DRIVE 800, MCLEAN, VA 22102

May the IRS discuss this return with the preparer shown above? (see instructions) Yes No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

1 Briefly describe the organization's mission:

TO STRENGTHEN AND EXPAND THE U.S.-ISRAEL RELATIONSHIP IN WAYS THAT ENHANCE THE SECURITY OF THE UNITED STATES AND ISRAEL.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ **50,918,307** including grants of \$) (Revenue \$ **20,993,528**)
Information and Member Education: National and Regional Events featuring expert analysis of issues relating to the U.S.-Israel relationship.

4b (Code:) (Expenses \$ **3,193,362** including grants of \$) (Revenue \$ **0**)
LOBBYING: ENGAGE WITH AND EDUCATE ELECTED OFFICIALS IN CONGRESS IN A BIPARTISAN MANNER TO HELP PASS LEGISLATIVE MEASURES TO STRENGTHEN AND SECURE THE U.S.-ISRAEL RELATIONSHIP IN WAYS THAT ENHANCE THE SECURITY OF BOTH THE UNITED STATES AND ISRAEL.

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4d Other program services (Describe in Schedule O.)
(Expenses \$ including grants of \$) (Revenue \$)

4e **Total program service expenses** **54,111,669**

Part IV Checklist of Required Schedules

Table with 3 columns: Question number, Question text, and Yes/No response columns. Rows include questions 1 through 21 regarding organizational requirements and reporting.

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question ID, Question Text, and Yes/No columns. Rows include questions 22 through 38 regarding tax-exempt bond issues, excess benefit transactions, and other IRS filings.

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V []

Table with 3 columns: Question ID, Question Text, and Yes/No columns. Rows include questions 1a, 1b, and 1c regarding Form 1096, Forms W-2G, and gaming winnings.

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

Table with 16 main rows and multiple sub-rows (a, b, c, etc.) for each. Columns include question text, a grid for 'Yes/No' answers, and a grid for numerical values. Row 2a includes a value of 504. Row 15 includes a 'Yes' answer. Row 16 includes a 'No' answer.

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI

Section A. Governing Body and Management

Table with 3 main columns: Question, Yes, No. Rows include: 1a Enter the number of voting members... 1b Enter the number of voting members included... 2 Did any officer, director, trustee... 3 Did the organization delegate control... 4 Did the organization make any significant changes... 5 Did the organization become aware... 6 Did the organization have members... 7a Did the organization have members... 7b Are any governance decisions... 8 Did the organization contemporaneously document... 8a The governing body? 8b Each committee... 9 Is there any officer, director, trustee...

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

Table with 3 main columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters... 10b If "Yes," did the organization have written policies... 11a Has the organization provided a complete copy... 11b Describe in Schedule O the process... 12a Did the organization have a written conflict of interest policy... 12b Were officers, directors, or trustees... 12c Did the organization regularly and consistently monitor... 13 Did the organization have a written whistleblower policy... 14 Did the organization have a written document retention... 15 Did the process for determining compensation... 15a The organization's CEO... 15b Other officers or key employees... 16a Did the organization invest in, contribute assets to... 16b If "Yes," did the organization follow a written policy...

Section C. Disclosure

Table with 3 main columns: Question, Yes, No. Rows include: 17 List the states with which a copy of this Form 990 is required to be filed... 18 Section 6104 requires an organization to make its Form 1023... 19 Describe in Schedule O whether (and if so, how) the organization made its governing documents... 20 State the name, address, and telephone number of the person who possesses the organization's books and records...

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, or highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Howard Kohr CEO	40.0 0.0	X		X				1,079,123	0	57,708
(2) Richard Fishman Co-CEO	40.0 5.0	X		X				902,393	0	69,701
(3) Arne Christenson Managing Dir-Policy & POLITICS	40.0 5.0			X				660,338	0	69,701
(4) Elliot Brandt Managing Director -DEV	40.0 0.0				X			639,934	0	43,066
(5) Brian Shankman Dir - Regional Affairs & Dev	40.0 0.0					X		604,346	0	69,701
(6) Michael Sachs Regional Director - Northeast	40.0 0.0					X		597,238	0	69,701
(7) Robert Bassin Director - Political Affairs	40.0 0.0					X		534,247	0	69,701
(8) Marvin Feuer Dir-Policy & Gov't Affairs	40.0 0.0					X		503,757	0	69,701
(9) Jeremy Rider Director - Events and Creative	40.0 0.0					X		502,672	0	57,708
(10) Bennett Goldstein Mng. Dir & CFO	40.0 5.0						X	394,116	0	49,555
(11) Samantha Margolis Chief Administrative Officer	40.0 0.0				X			387,499	0	43,066
(12) Mary Rickey Interim-Chief Financial Off	40.0 5.0			X				288,652	0	69,741
(13) Betsy Berns Korn President, Board of Directors	4.0 4.0	X						0	0	0
(14) Morton Fridman Chairman of Board of Directors	8.0 0.0	X						0	0	0
(15) Donna Bender Sec/Treas, Board of Directors	8.0 0.0	X						0	0	0
(16) Dennis Albers Board Member	4.0 4.0	X						0	0	0
(17) Herta Amir Board Member	8.0 0.0	X						0	0	0

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees *(continued)*

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(18) Robert Asher Board Member	4.0	X						0	0	0
(19) Ronald Bakalarz Board Member	8.0	X						0	0	0
(20) Paul Baker Board Member	4.0	X						0	0	0
(21) Richard Bassuk Board Member	4.0	X						0	0	0
(22) Susie Bender Board Member	8.0	X						0	0	0
(23) Norman Brownstein Board Member	8.0	X						0	0	0
(24) Sarit Catz Board Member	8.0	X						0	0	0
(25) Robert A Cohen Board Member	4.0	X						0	0	0
(26) David Cordish Board Member	8.0	X						0	0	0
(27) Phillip Darivoff Board Member	4.0	X						0	0	0
(28) Ann Davis Board Member	4.0	X						0	0	0
(29) Steven Demby Board Member	8.0	X						0	0	0
(30) Jon Diamond Board Member	8.0	X						0	0	0
(31) Robert Diener Board Member	4.0	X						0	0	0
(32) Melvin Dow Board Member	4.0	X						0	0	0
(33) Matt Engel Board Member	8.0	X						0	0	0
(34) Isaac Fisher Board Member	8.0	X						0	0	0
(35) Alan Franco Board Member	8.0	X						0	0	0
(36) Amy Friedkin Board Member	4.0	X						0	0	0
(37) Anita Friedman Board Member	8.0	X						0	0	0
(38) Howard Friedman Board Member	4.0	X						0	0	0
(39) Russell Holdstein Board Member	4.0	X						0	0	0
(40) Bernard Kaminetsky Board Member	8.0	X						0	0	0
(41) Hilary Smith Kapner Board Member	8.0	X						0	0	0
(42) Robert Kargman Board Member	8.0	X						0	0	0
(43) Michael Kassen Board Member	4.0	X						0	0	0
(44) Steven Klinghoffer Board Member	8.0	X						0	0	0
(45) Rick Kornfeld Board Member	8.0	X						0	0	0
(46) Michael Levin Board Member	8.0	X						0	0	0
(47) Alan Levow Board Member	4.0	X						0	0	0
(48) Edward Levy Jr Board Member	4.0	X						0	0	0
(49) Yana Lukeman Board Member	8.0	X						0	0	0
(50) Barry Mannis Board Member	4.0	X						0	0	0
(51) Rick Matros Board Member	8.0	X						0	0	0
(52) Carlyn Mayer Board Member	8.0	X						0	0	0
(53) Larry Mizel Board Member	8.0	X						0	0	0
(54) Erika Neuberger Board Member	8.0	X						0	0	0
(55) Yehuda Neuberger Board Member	8.0	X						0	0	0
(56) Kevin Paillet Board Member	8.0	X						0	0	0
(57) Sanford Perl Board Member	8.0	X						0	0	0
(58) Robert Pincus Board Member	8.0	X						0	0	0
(59) Lillian Pinkus Board Member	8.0	X						0	0	0
(60) Phil Roberts Board Member	8.0	X						0	0	0
(61) Lee Rosenberg Board Member	4.0	X						0	0	0
(62) Mark Rubin Board Member	8.0	X						0	0	0
(63) Deborah Rudy Board Member	8.0	X						0	0	0
(64) David Samrick Board Member	8.0	X						0	0	0
(65) Arthur Sandler Board Member	8.0	X						0	0	0
(66) Yossi Siegel Board Member	8.0	X						0	0	0
(67) Jeffrey Snyder Board Member	4.0	X						0	0	0
(68) Roger Sofer Board Member	8.0	X						0	0	0
(69) Eta Somekh Board Member	8.0	X						0	0	0
(70) James Sprayregen Board Member	8.0	X						0	0	0
(71) Arthur Stark Board Member	8.0	X						0	0	0
(72) David Sterling Board Member	8.0	X						0	0	0
(73) Donna Sternberg Board Member	4.0	X						0	0	0
(74) Sidney Swartz Board Member	8.0	X						0	0	0
(75) Roselyne Swig Board Member	4.0	X						0	0	0
(76) Michael Tuchin Board Member	4.0	X						0	0	0
(77) David Victor Board Member	4.0	X						0	0	0
(78) Alan Viterbi Board Member	8.0	X						0	0	0
(79) Tim Wuliger Board Member	8.0	X						0	0	0
(80) Jan Zakowski Board Member	8.0	X						0	0	0
(81) Ann Davis Board Member	8.0	X						0	0	0
(82) Suzanne Kinzer CFO	40.0 5.0			X				0	0	0
1b Sub-Total										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)							7,094,315	0		739,050

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **▶ 162**

	Yes	No
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>	3 Yes	
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>	4 Yes	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>	5	No

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
Viva Entertainment LLC, 164 ROLLINS AVENUE ROCKVILLE, MD 20852	EVENT PRODUCTION	8,481,249
Volume Services America Inc, One Independence Point Suite 305 GREENVILLE, SC 29615	CATERING	4,675,966
HARGROVE INC, 1 HARGROVE DRIVE LANHAM, MD 20706	EVENT PLANNING	2,949,562
CITY SECURITY CONSULTANTS INC, 2010 KENDALL STREET NE WASHINGTON, DC 20002	SECURITY SERVICES	1,343,739
EventForce Inc, 635 9th Avenue KIRKLAND, WA 98033	Event Staffing	1,129,813

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **▶ 67**

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns . . .	1a			
	b Membership dues . . .	1b			
	c Fundraising events . . .	1c			
	d Related organizations	1d			
	e Government grants (contributions)	1e			
	f All other contributions, gifts, grants, and similar amounts not included above	1f	74,053,811		
g Noncash contributions included in lines 1a - 1f:\$	1g	4,009,894			
h Total. Add lines 1a-1f . . .		74,053,811			

Program Service Revenue			Business Code	(A)	(B)	(C)	(D)
	2a ANNUAL CONFERENCE		900099	4,793,107	4,793,107		
b EDUCATIONAL SERIES		900099	2,414,402	2,414,402			
c PROGRAM GRANT		900099	13,786,019	13,786,019			
d							
e							
f All other program service revenue.							
g Total. Add lines 2a-2f.			20,993,528				

Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			1,143,976			1,143,976	
	4 Income from investment of tax-exempt bond proceeds			0				
	5 Royalties			0				
	6a Gross rents	(i) Real	6a					
			(ii) Personal					
		b Less: rental expenses	6b					
		c Rental income or (loss)	6c	0	0			
	d Net rental income or (loss)				0			
	7a Gross amount from sales of assets other than inventory	(i) Securities	7a	13,254,131				
			(ii) Other					
		b Less: cost or other basis and sales expenses	7b	13,214,810				
		c Gain or (loss)	7c	39,321				
	d Net gain or (loss)				39,321		39,321	
	8a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18		8a		0			
		b Less: direct expenses	8b		0			
c Net income or (loss) from fundraising events				0				
9a Gross income from gaming activities. See Part IV, line 19		9a		0				
	b Less: direct expenses	9b		0				
	c Net income or (loss) from gaming activities			0				

10a Gross sales of inventory, less returns and allowances . . .	10a	0			
b Less: cost of goods sold	10b	0			
c Net income or (loss) from sales of inventory . . .			0		
Miscellaneous Revenue	Business Code				
11a BUILDING SIGNAGE	531390	73,481		73,481	
b MISCELLANEOUS INCOME	900099	286,123			286,123
c					
d All other revenue					
e Total. Add lines 11a-11d ▶		359,604			
12 Total revenue. See instructions ▶		96,590,240	20,993,528	73,481	1,469,420

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).
 Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	0			
2 Grants and other assistance to domestic individuals. See Part IV, line 22	0			
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.	0			
4 Benefits paid to or for members	0			
5 Compensation of current officers, directors, trustees, and key employees	7,544,012	3,377,470	3,457,861	708,681
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0			
7 Other salaries and wages	18,670,118	7,789,371	5,054,727	5,826,020
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	3,942,161	1,407,318	1,797,632	737,211
9 Other employee benefits	4,690,012	2,011,990	1,579,748	1,098,274
10 Payroll taxes	3,428,590	1,427,881	1,278,720	721,989
11 Fees for services (non-employees):				
a Management	0			
b Legal	298,132	68,774	229,358	
c Accounting	177,698	40,545	137,153	
d Lobbying	0			
e Professional fundraising services. See Part IV, line 17	156,376			156,376
f Investment management fees	285,953		285,953	
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	1,957,898	1,284,294	650,363	23,241
12 Advertising and promotion	0			
13 Office expenses	642,476	328,031	96,904	217,541
14 Information technology	2,682,109	2,158,269	494,614	29,226
15 Royalties	0			
16 Occupancy	3,920,185	2,030,499	408,505	1,481,181
17 Travel	544,823	228,857	145,701	170,265
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	0			
19 Conferences, conventions, and meetings	34,332,984	29,930,756	2,417,589	1,984,639
20 Interest	809,233	466,227	304,598	38,408
21 Payments to affiliates	0			
22 Depreciation, depletion, and amortization	1,919,527	890,187	716,242	313,098
23 Insurance	421,209	106,860	314,349	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a CREDIT CARD FEES	3,698,435		3,698,435	
b DIRECT MAIL AND MAILINGS	1,092,568	236,336	856,232	
c BAD DEBT EXPENSE	914,235	328,004	276,700	309,531
d				
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	92,128,734	54,111,669	24,201,384	13,815,681
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part IX

		(A)		(B)
		Beginning of year		End of year
Assets	1 Cash-non-interest-bearing	0	1	0
	2 Savings and temporary cash investments	23,439,568	2	27,756,018
	3 Pledges and grants receivable, net	36,227,245	3	30,503,758
	4 Accounts receivable, net	0	4	0
	5 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons	0	5	0
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)	0	6	0
	7 Notes and loans receivable, net	96,114	7	57,119
	8 Inventories for sale or use	0	8	0
	9 Prepaid expenses and deferred charges	3,706,793	9	3,635,873
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 58,311,449		
	b Less: accumulated depreciation	10b 20,334,413	39,374,330	10c 37,977,036
	11 Investments—publicly traded securities	51,719,942	11	50,743,220
	12 Investments—other securities. See Part IV, line 11	1,548,454	12	1,382,444
	13 Investments—program-related. See Part IV, line 11	0	13	0
	14 Intangible assets	0	14	0
	15 Other assets. See Part IV, line 11	812,835	15	2,378,487
16 Total assets: Add lines 1 through 15 (must equal line 34)	156,925,281	16	154,433,955	
Liabilities	17 Accounts payable and accrued expenses	16,361,913	17	15,353,308
	18 Grants payable	0	18	0
	19 Deferred revenue	6,162,213	19	0
	20 Tax-exempt bond liabilities	0	20	0
	21 Escrow or custodial account liability. Complete Part IV of Schedule D	0	21	0
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons	0	22	0
	23 Secured mortgages and notes payable to unrelated third parties	19,316,993	23	18,532,887
	24 Unsecured notes and loans payable to unrelated third parties	0	24	0
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17 - 24). Complete Part X of Schedule D	11,182,980	25	11,165,077
	26 Total liabilities. Add lines 17 through 25	53,024,099	26	45,051,272
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	66,976,211	27	78,191,679
	28 Net assets with donor restrictions	36,924,971	28	31,191,004
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	103,901,182	32	109,382,683
	33 Total liabilities and net assets/fund balances	156,925,281	33	154,433,955

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	96,590,240
2	Total expenses (must equal Part IX, column (A), line 25)	2	92,128,734
3	Revenue less expenses. Subtract line 2 from line 1	3	4,461,506
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	103,901,182
5	Net unrealized gains (losses) on investments	5	1,019,995
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (A))	10	109,382,683

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		No
2b	Were the organization's financial statements audited by an independent accountant? If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input checked="" type="checkbox"/> Both consolidated and separate basis	Yes	
2c	If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	Yes	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		No
3b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.		

Additional Data

Return to Form

Software ID:

Software Version:

Form 990, Special Condition Description:

Special Condition Description

Name of the organization American Israel Public Affairs Committee	Employer identification number 53-0217164
--	---

Organization type (check one):

- | | |
|--------------------|---|
| Filers of: | Section: |
| Form 990 or 990-EZ | <input type="checkbox"/> 501(c)() (enter number) organization |
| | <input type="checkbox"/> 4947(a)(1) nonexempt charitable trust not treated as a private foundation |
| | <input type="checkbox"/> 527 political organization |
| Form 990-PF | <input type="checkbox"/> 501(c)(3) exempt private foundation |
| | <input type="checkbox"/> 4947(a)(1) nonexempt charitable trust treated as a private foundation |
| | <input type="checkbox"/> 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, contributions totaling \$5,000 or more (in money or other property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

- For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33¹/₃% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions 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 an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled 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. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ▶ \$ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't 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 on line H of its Form 990-EZ or on its Form 990PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization
American Israel Public Affairs Committee

Employer identification number
53-0217164

Part I
Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
RESTRICTED		\$ RESTRICTED	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)

Name of organization
 American Israel Public Affairs Committee

Employer identification number
 53-0217164

Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

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

Name of organization American Israel Public Affairs Committee	Employer identification number 53-0217164
--	--

Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. 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.) ▶ \$ _____

Use duplicate copies of Part III if additional space is needed.

(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

Return to Form

Software ID:

Software Version:

SCHEDULE D
(Form 990)

Supplemental Financial Statements

OMB No. 1545-0047

2019

Open to Public Inspection

▶ **Complete if the organization answered "Yes," on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.**

▶ **Attach to Form 990.**

▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

Department of the Treasury
Internal Revenue Service

Name of the organization
American Israel Public Affairs Committee

Employer identification number

53-0217164

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? Yes No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? Yes No

Part II Conservation Easements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

Preservation of land for public use (e.g., recreation or education) Preservation of an historically important land area

Protection of natural habitat Preservation of a certified historic structure

Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ _____

4 Number of states where property subject to conservation easement is located ▶ _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? Yes No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year
▶ _____

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year
▶ \$ _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? Yes No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1 ▶ \$ _____

(ii) Assets included in Form 990, Part X ▶ \$ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:

a Revenue included on Form 990, Part VIII, line 1 ▶ \$ _____

b Assets included in Form 990, Part X ▶ \$ _____

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

- 3** Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):
- a** Public exhibition
 - b** Scholarly research
 - c** Preservation for future generations
 - d** Loan or exchange programs
 - e** Other
- 4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5** During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? . . . **Yes** **No**

Part IV Escrow and Custodial Arrangements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? **Yes** **No**
- b** If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|--|-----------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a** Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? **Yes** **No**
- b** If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

Part V Endowment Funds.

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	7,980,042	6,271,181	5,257,903	4,214,146	3,531,243
b Contributions	270,407	1,624,310	881,040	647,500	588,398
c Net investment earnings, gains, and losses	556,042	309,018	307,936	550,191	205,479
d Grants or scholarships					
e Other expenditures for facilities and programs	273,526	224,467	175,698	153,934	110,974
f Administrative expenses					
g End of year balance	8,532,965	7,980,042	6,271,181	5,257,903	4,214,146

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a** Board designated or quasi-endowment ▶ 92.620 %
 - b** Permanent endowment ▶ 2.340 %
 - c** Temporarily restricted endowment ▶ 5.040 %
- The percentages on lines 2a, 2b, and 2c should equal 100%.

- 3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|--|-----|----|
| (i) unrelated organizations | No | No |
| (ii) related organizations | No | No |
| b If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R? | | |
- 4** Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		8,647,068		8,647,068
b Buildings		37,566,922	11,959,357	25,607,565
c Leasehold improvements		2,582,251	1,438,033	1,144,218
d Equipment		1,208,361	904,447	303,914
e Other		8,306,847	6,032,576	2,274,271
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) . . . ▶				37,977,036

Part VII Investments—Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other _____		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
(I)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.)		

Part VIII Investments—Program Related.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total. (Column (b) must equal Form 990, Part X, col.(B) line 13.)		

Part IX Other Assets.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. (Column (b) must equal Form 990, Part X, col.(B) line 15.)	

Part X Other Liabilities.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	0
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col.(B) line 25.)	11,165,077

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1	97,324,281
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a	1,019,994	
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	1,019,994
3	Subtract line 2e from line 1		3	96,304,287
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1 :			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	285,953	
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	285,953
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)		5	96,590,240

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements		1	91,842,781
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a		
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	
3	Subtract line 2e from line 1		3	91,842,781
4	Amounts included on Form 990, Part IX, line 25, but not on line 1 :			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	285,953	
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	285,953
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)		5	92,128,734

Part XIII

Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Return Reference	Explanation
PART V, LINE 4:	DESCRIPTION OF INTENDED USE OF ENDOWMENT FUNDS AIPACS SPENDING POLICY IS CONSISTENT WITH ITS INVESTMENT OBJECTIVE OF ACHIEVING LONG-TERM REAL GROWTH IN ITS ASSETS. IN ORDER TO ACHIEVE SUCH LONG-TERM REAL GROWTH, AIPACS EXPENDITURES SHOULD BE LESS THAN AIPACS TOTAL INFLATION-ADJUSTED RETURN ON INVESTMENTS. CONSISTENT WITH AIPACS LONG-TERM INVESTMENT OBJECTIVES, AIPACS TARGET SPENDING POLICY AT THE BEGINNING OF THE QUARTER WILL BE 5% TIMES THE PRECEDING THREE-YEAR AVERAGE MARKET VALUE OF THE ENDOWMENT PORTFOLIO. THE BOARD IS RESPONSIBLE FOR SETTING THIS SPENDING RATE FROM TIME TO TIME.
PART X, LINE 2:	UNDER ASC TOPIC 740-10, ACCOUNTING FOR UNCERTAINTY IN INCOME TAXES, THE COMMITTEE MAY RECOGNIZE THE TAX BENEFIT FROM AN UNCERTAIN TAX POSITION ONLY IF IT IS MORE LIKELY THAN NOT THAT THE TAX POSITION WILL BE SUSTAINED ON EXAMINATION BY TAXING AUTHORITIES, BASED ON THE TECHNICAL MERITS OF THE POSITION. THE TAX BENEFITS RECOGNIZED IN THE COMBINED FINANCIAL STATEMENTS FROM SUCH A POSITION ARE MEASURED BASED ON THE LARGEST BENEFIT THAT HAS A GREATER THAN 50% LIKELIHOOD OF BEING REALIZED UPON ULTIMATE SETTLEMENT. MANAGEMENT EVALUATED THE COMMITTEES TAX POSITIONS AND CONCLUDED THAT THE COMMITTEE HAD TAKEN NO UNCERTAIN TAX POSITIONS THAT REQUIRE ADJUSTMENT TO THE COMBINED FINANCIAL STATEMENTS TO COMPLY WITH THE PROVISIONS OF ASC 740-10. GENERALLY, THE COMMITTEE IS NO LONGER SUBJECT TO INCOME TAX EXAMINATIONS BY THE U.S. FEDERAL, STATE OR LOCAL TAX AUTHORITIES FOR YEARS BEFORE SEPTEMBER 30, 2017.

Additional Data

Return to Form

Software ID:
Software Version:

Supplemental Information Regarding
Fundraising or Gaming Activities

2019

Open to Public Inspection

Complete if the organization answered "Yes" on Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.
▶ Attach to Form 990 or Form 990-EZ.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

Department of the Treasury
Internal Revenue Service

Name of the organization
American Israel Public Affairs Committee

Employer identification number
53-0217164

Part I Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

- 1** Indicate whether the organization raised funds through any of the following activities. Check all that apply.
- a** Mail solicitations
 - b** Internet and email solicitations
 - c** Phone solicitations
 - d** In-person solicitations
 - e** Solicitation of non-government grants
 - f** Solicitation of government grants
 - g** Special fundraising events
- 2a** Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? Yes No
- b** If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1 AB DATA 1808 SWANN STREET NW WASHINGTON, DC 20009	DIRECT MAIL		No	1,343,254	106,865	1,236,389
2 SIEGEL MARKETING GROUP 1845 N FARWELL AVENUE 300 MILWAUKEE, WI 53202	TELEMARKET		No	147,640	49,511	98,129
3						
4						
5						
6						
7						
8						
9						
10						
Total				1,490,894	156,376	1,334,518

- 3** List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

AL, AK, AZ, AR, CA, CO, CT, DE, DC, FL, GA, HI, ID, IL, IA, KS, KY, LA, ME, MD, MA, MI, MN, MS, MO, MT, NE, NV, NH, NJ, NM, NY, NC, ND, OH, OK, OR, PA, RI, SC, SD, TN, UT, VT, VA, WA, WV, WI, WY

Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a)Event #1	(b) Event #2	(c)Other events	(d) Total events
		(event type)	(event type)	(total number)	(add col. (a) through col. (c))
Revenue	1 Gross receipts				
	2 Less: Contributions				
	3 Gross income (line 1 minus line 2)				
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses				
	10 Direct expense summary. Add lines 4 through 9 in column (d) ▶				
11 Net income summary. Subtract line 10 from line 3, column (d) ▶					

Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col.(a) through col.(c))
		1 Gross revenue			
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
6 Volunteer labor	<input type="checkbox"/> Yes _____% .. <input type="checkbox"/> No	<input type="checkbox"/> Yes _____% .. <input type="checkbox"/> No	<input type="checkbox"/> Yes _____% .. <input type="checkbox"/> No		
7 Direct expense summary. Add lines 2 through 5 in column (d) ▶					
8 Net gaming income summary. Subtract line 7 from line 1, column (d). ▶					

9 Enter the state(s) in which the organization conducts gaming activities: _____

a Is the organization licensed to conduct gaming activities in each of these states? Yes No

b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? . . . Yes No

b If "Yes," explain: _____

11 Does the organization conduct gaming activities with nonmembers? Yes No

12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? Yes No

13 Indicate the percentage of gaming activity conducted in:

a	The organization's facility	13a	%
b	An outside facility	13b	%

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶ -----

Address ▶ -----

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? Yes No

b If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ _____ and the amount of gaming revenue retained by the third party ▶ \$ _____.

c If "Yes," enter name and address of the third party:

Name ▶ -----

Address ▶ -----

16 Gaming manager information:

Name ▶ -----

Gaming manager compensation ▶ \$ -----

Description of services provided ▶ -----

Director/officer Employee Independent contractor

17 Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? Yes No

b Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ _____

Part IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

Return Reference	Explanation
------------------	-------------

Schedule J
(Form 990)

Compensation Information

OMB No. 1545-0047

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

- ▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 23.**
- ▶ **Attach to Form 990.**
- ▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

2019

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Department of the Treasury
Internal Revenue Service

Name of the organization
American Israel Public Affairs Committee

Employer identification number

53-0217164

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- | | |
|---|--|
| <input type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax idemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef) |

b If any of the boxes on Line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked on Line 1a?

3 Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- | | |
|---|---|
| <input checked="" type="checkbox"/> Compensation committee | <input type="checkbox"/> Written employment contract |
| <input checked="" type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study |
| <input checked="" type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment?
 - b** Participate in, or receive payment from, a supplemental nonqualified retirement plan?
 - c** Participate in, or receive payment from, an equity-based compensation arrangement?
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.

5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization?
 - b** Any related organization?
- If "Yes," on line 5a or 5b, describe in Part III.

6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization?
 - b** Any related organization?
- If "Yes," on line 6a or 6b, describe in Part III.

7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described in lines 5 and 6? If "Yes," describe in Part III.

8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III.

9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

	Yes	No
1a		
1b		
2		
3		
4a		No
4b	Yes	
4c		No
5a		No
5b		No
6a		No
6b		No
7		No
8		No
9		

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that are not listed on Form 990, Part VII.

Note. The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1 Howard Kohr CEO	(i)	879,885	0	199,238	29,755	27,953	1,136,831	0
	(ii)	0	0	0	0	0	0	0
2 Richard Fishman Co-CEO	(i)	821,268	0	81,125	29,755	39,946	972,094	0
	(ii)	0	0	0	0	0	0	0
3 Bennett Goldstein Mng. Dir & CFO	(i)	394,116	0	0	29,755	19,800	443,671	0
	(ii)	0	0	0	0	0	0	0
4 Arne Christenson Managing Dir-Policy & POLITICS	(i)	660,338	0	0	29,755	39,946	730,039	0
	(ii)	0	0	0	0	0	0	0
5 Samantha Margolis Chief Administrative Officer	(i)	368,499	0	19,000	29,755	13,311	430,565	0
	(ii)	0	0	0	0	0	0	0
6 Elliot Brandt Managing Director -DEV	(i)	620,934	0	19,000	29,755	13,311	683,000	0
	(ii)	0	0	0	0	0	0	0
7 Brian Shankman Dir - Regional Affairs & Dev	(i)	585,346	0	19,000	29,755	39,946	674,047	0
	(ii)	0	0	0	0	0	0	0
8 Michael Sachs Regional Director - Northeast	(i)	578,238	0	19,000	29,755	39,946	666,939	0
	(ii)	0	0	0	0	0	0	0
9 Robert Bassin Director - Political Affairs	(i)	515,247	0	19,000	29,755	39,946	603,948	0
	(ii)	0	0	0	0	0	0	0
10 Marvin Feuer Dir-Policy & Gov't Affairs	(i)	484,757	0	19,000	29,755	39,946	573,458	0
	(ii)	0	0	0	0	0	0	0
11 Jeremy Rider Director - Events and Creative	(i)	483,672	0	19,000	29,755	27,953	560,380	0
	(ii)	0	0	0	0	0	0	0
12 Mary Rickey Interim-Chief Financial Off	(i)	288,652	0	0	29,755	39,986	358,393	0
	(ii)	0	0	0	0	0	0	0

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

Return Reference	Explanation
Part I, Line 4b:	HOWARD KOHR: \$199,238 RICHARD FISHMAN: \$81,125 ELLIOT BRANDT, BRIAN SHANKMAN, MICHAEL SACHS, ROB BASSIN, MARVIN FEUER, JEREMY RIDER AND SAMANTHA MARGOLIS EACH RECEIVED \$19,000. THE COMMITTEE HAS ESTABLISHED A 457(F) SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN (SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN) FOR THE BENEFIT OF CERTAIN EXECUTIVES. THE COMMITTEE RECOGNIZED \$409,329 OF THE EXPENSE TO THE SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN DURING THE YEAR ENDED SEPTEMBER 30, 2020.

Additional Data

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Schedule L
(Form 990 or 990-EZ)

Transactions with Interested Persons

OMB No. 1545-0047

2019

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▶ **Complete if the organization answered "Yes" on Form 990, Part IV, lines 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.**
▶ **Attach to Form 990 or Form 990-EZ.**
▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

Department of the Treasury
Internal Revenue Service

Name of the organization
American Israel Public Affairs Committee

Employer identification number
53-0217164

Part I Excess Benefit Transactions (section 501(c)(3), section 501(c)(4), and section 501(c)(29) organizations only).
Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

1	(a) Name of disqualified person	(b) Relationship between disqualified person and organization	(c) Description of transaction	(d) Corrected?	
				Yes	No

2 Enter the amount of tax incurred by the organization managers or disqualified persons during the year under section 4958. _____
3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization. ▶ \$. ▶ _____

Part II Loans to and/or From Interested Persons.

Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a, or Form 990, Part IV, line 26; or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22

(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization?		(e) Original principal amount	(f) Balance due	(g) In default?		(h) Approved by board or committee?		(i) Written agreement?	
			To	From			Yes	No	Yes	No	Yes	No

Total ▶ \$ 0

Part III Grants or Assistance Benefiting Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance

Part IV Business Transactions Involving Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) CORDISHPOWER PLANT LIMITED	BOARD MEMBER	129,884	OFFICE SPACE		No

Part V Supplemental Information

Provide additional information for responses to questions on Schedule L (see instructions).

Return Reference

Explanation

Additional Data

[**Return to Form**](#)

Software ID:

Software Version:

Noncash Contributions

2019

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- ▶ **Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.**
- ▶ **Attach to Form 990.**
- ▶ **Go to www.irs.gov/Form990 for the latest information.**

Department of the Treasury
Internal Revenue Service

Name of the organization
American Israel Public Affairs Committee

Employer identification number

53-0217164

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art—Works of art				
2 Art—Historical treasures				
3 Art—Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property	X	1	100,000	FMV
9 Securities—Publicly traded	X	290	3,909,894	FMV
10 Securities—Closely held stock				
11 Securities—Partnership, LLC, or trust interests				
12 Securities—Miscellaneous				
13 Qualified conservation contribution—Historic structures				
14 Qualified conservation contribution—Other				
15 Real estate—Residential				
16 Real estate—Commercial				
17 Real estate—Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ (_____)				
26 Other ▶ (_____)				
27 Other ▶ (_____)				
28 Other ▶ (_____)				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement **29**

		Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?	30a		No
b If "Yes," describe the arrangement in Part II.			
31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?	31	Yes	
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?	32a		No
b If "Yes," describe in Part II.			
33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.			

Part II **Supplemental Information.** Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

Return Reference	Explanation
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Additional Data

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Software Version:

SCHEDULE O
(Form 990 or 990-EZ)**Supplemental Information to Form 990 or 990-EZ**

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Go to www.irs.gov/Form990 for the latest information.**2019****Open to Public Inspection**

Department of the Treasury

Name of the organization

American Israel Public Affairs Committee

Employer identification number

53-0217164

Return Reference	Explanation
FORM 990, PART III, LINE 3:	THE COVID-19 PANDEMIC, WHOSE EFFECTS FIRST BECAME KNOWN IN JANUARY 2020, IS HAVING A BROAD AND NEGATIVE IMPACT ON THE GLOBAL ECONOMY AND FINANCIAL MARKETS AROUND THE WORLD. BEGINNING IN MARCH 2020, THE RESTRICTIONS FROM THE PANDEMIC IMPACTED THE COMMITTEE'S IN-PERSON ENGAGEMENT MODEL WHICH RESULTED IN THE CANCELLATION OF EVENTS, TRIPS, AND MEETINGS. AT THE ONSET OF THE PANDEMIC, THE COMMITTEE QUICKLY SHIFTED ITS STRATEGY TO USING VIRTUAL PROGRAMMING TO CONDUCT LOBBYING AND EDUCATION WORK UNTIL IN-PERSON PROGRAMMING IS ABLE TO RESUME. THE PANDEMIC ALSO IMPACTED ITS ABILITY TO FUNDRAISE AT THE HISTORICAL LEVELS RESULTING IN A DECREASE IN CONTRIBUTIONS FROM DONORS. TO OFFSET THE IMPACT OF THE PANDEMIC ON ITS OPERATIONS, THE COMMITTEE HAS IMPLEMENTED COST SAVING MEASURES AND WILL CONTINUE TO DO SO AS APPROPRIATE. WHILE THERE HAS BEEN PROGRESS IN DEVELOPING AND DISTRIBUTING A COVID-19 VACCINE, THERE CONTINUES TO BE UNCERTAINTY AROUND THE BREADTH AND DURATION OF THE BUSINESS DISRUPTION, AS WELL AS ITS IMPACT ON THE GLOBAL ECONOMY. NONETHELESS, THE COMMITTEE WILL CONTINUE TO MONITOR THE FINANCIAL AND BUSINESS IMPLICATIONS OF THE PANDEMIC ON ITS OPERATIONS AND WILL IMPLEMENT NEW STRATEGIES AS APPROPRIATE.
FORM 990, PART VI, SECTION A, LINE 4:	IN ADDITION TO CHANGES TO THE QUORUM RULES, AIPAC CLARIFIED KEY TERMINOLOGY IN ITS GOVERNANCE DOCUMENTS BY INCLUDING A GLOSSARY OF TERMS. AIPAC ALSO CLARIFIED THE ROLE OF THE CO-CEO, WHO WAS PREVIOUSLY REFERRED TO AS THE VICE-CEO, AS WELL AS FURTHER DELINEATING THE ROLES OF SEVERAL COMMITTEES, INCLUDING THE BOARD NOMINATING COMMITTEE AND PRESIDENTIAL NOMINATING COMMITTEE, AND THE ROLES OF THE ACTIVE VS. INACTIVE PAST PRESIDENTS. FORM 990, PART VI, SECTION B, LINE 11: THE FORM 990 IS REVIEWED BY THE CONTROLLER, DIRECTOR OF FINANCE, CFO AND THE AUDIT COMMITTEE AS REPRESENTATIVES OF THE BOARD OF DIRECTORS PRIOR TO FILING WITH THE IRS.
FORM 990, PART VI, SECTION B, LINE 12C:	1. EACH DIRECTOR, OFFICER, AND EMPLOYEE OF AIPAC (HEREAFTER "KEY PERSON") IN A POSITION TO INFLUENCE OR TO VOTE UPON ANY POLICY OR BUSINESS OF AIPAC SHALL EXERCISE GOOD FAITH IN ALL TRANSACTIONS RELATING TO AIPAC, AND SHALL NOT USE HIS OR HER POSITION OR KNOWLEDGE GAINED THEREFROM, DIRECTLY OR INDIRECTLY, TO PERMIT A CONFLICT OF INTEREST TO ARISE BETWEEN THE INTERESTS OF AIPAC AND THE PERSONAL AND/OR BUSINESS INTERESTS OF ANY KEY PERSON, INCLUDING THOSE OF IMMEDIATE FAMILY MEMBERS OF SUCH KEY PERSONS. 2. PRIOR TO THE AUTHORIZATION AND DISCUSSION OF ANY POLICY OR BUSINESS TO BE ADOPTED OR CONDUCTED BY AIPAC, SHOULD ANY KEY PERSON, INCLUDING THOSE OF IMMEDIATE FAMILY MEMBERS OF KEY PERSONS, HAVE ANY ACTUAL OR POTENTIAL CONFLICT OF INTEREST BETWEEN AIPAC AND THE POLICY OR BUSINESS TO BE CONSIDERED, SUCH KEY PERSON SHALL DISCLOSE SUCH RELATIONSHIP OR INTEREST TO THE BOARD OR BOARD COMMITTEE ACTING ON THE POLICY OR BUSINESS TO BE AUTHORIZED. HOWEVER, SHOULD THE POLICY OR BUSINESS TO BE ADOPTED OR CONDUCTED BY AIPAC TO INCLUDE ANY OFFER FOR THE PURCHASE OF GOODS OR SERVICES, IN WHICH ANY KEY PERSON OR ANY LAY LEADER OF AIPAC, HAS A PERSONAL RELATIONSHIP OR OTHER INTEREST, SUCH POLICY OR BUSINESS MATTER SHALL FIRST BE REFERRED TO THE BOARD FOR REVIEW AND RECOMMENDATION. 3. UPON DISCLOSURE OF SUCH RELATIONSHIP INTEREST AND/OR RECOMMENDATION OF THE BOARD FOLLOWING REVIEW, THE KEY PERSON MAKING SUCH DISCLOSURE SHALL NOT PARTICIPATE IN ANY OF THE DISCUSSIONS CONCERNING THE AUTHORIZATION OF THE POLICY OR BUSINESS IN WHICH THE INTEREST OR RELATIONSHIP HAS BEEN DISCLOSED, NOR SHALL SUCH KEY PERSON BE PERMITTED TO COUNT IN DETERMINING THE EXISTENCE OF A QUORUM OR OTHERWISE VOTE IN THE MATTER BEING DISCUSSED. 4. THE MINUTES OF ANY SUCH MEETING SHALL REFLECT THE DISCLOSURE MADE, THE VOTE TAKEN, AND WHERE APPLICABLE, THE ABSTENTION FOR PARTICIPATION AND VOTING OF THE KEY PERSON WHO HAS MADE THE REQUIRED DISCLOSURE. 5. EACH NEW KEY PERSON SHALL BE PROVIDED A COPY OF THIS POLICY UPON COMMENCEMENT OF HIS OR HER POSITION AS A KEY PERSON WITH AIPAC. 6. KEY PERSONS OF THE ORGANIZATION SHALL NEITHER SOLICIT NOR ACCEPT GRATUITIES, FAVORS, OR ANYTHING OF MONETARY VALUE FROM VENDORS OR PARTIES TO SUB-AGREEMENTS. HOWEVER, UNSOLICITED GIFTS OF A NOMINAL VALUE MAY BE ACCEPTED ONLY WITH THE APPROVAL OF THE CEO AND CO-CEO.
FORM 990, PART VI, SECTION B, LINE 15A:	AIPAC ENGAGES AN INDEPENDENT THIRD PARTY TO REVIEW THE REASONABLENESS OF THE COMPENSATION FOR THE CEO AND CO-CEO. WORK OF THE THIRD PARTY INCLUDES COMPARING COMPENSATION DATA WITH SIMILARLY SITUATED ORGANIZATIONS. AIPAC PROVIDES DATA TO THE COMPENSATION COMMITTEE, WHO REVIEWS AND MAKES DETERMINATIONS ON ANNUAL COMPENSATION ADJUSTMENTS. FORM 990, PART VI, SECTION B, LINE 15B: FOR COMPENSATION OF OTHER OFFICERS AND KEY EMPLOYEES, AIPAC REVIEWS SALARY SURVEY INFORMATION AND OTHER PUBLICLY AVAILABLE INFORMATION IN DETERMINING ANNUAL COMPENSATION ADJUSTMENTS. THE COMPENSATION COMMITTEE REVIEWS ANNUAL COMPENSATION ADJUSTMENTS.
FORM 990, PART VI, SECTION C, LINE 19:	To the extent that AIPAC's state charitable registrations require the provision of governing documents and financial statements, those documents are made available through public request channels.
FORM 990, PART XII, LINE 2C:	THE PROCESS FOR OVERSEEING THE AUDIT OF THE FINANCIAL STATEMENTS AND SELECTION OF AN INDEPENDENT ACCOUNTANT THAT AUDITED THE FINANCIAL STATEMENTS HAS BEEN CONSISTENT WITH PRIOR YEARS.

Additional Data

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Software ID:

Software Version:

**SCHEDULE R
(Form 990)**

Related Organizations and Unrelated Partnerships

OMB No. 1545-0047

2019

**Open to Public
Inspection**

- ▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
- ▶ Attach to Form 990.
- ▶ Go to www.irs.gov/Form990 for instructions and the latest information.

Department of the Treasury
Internal Revenue Service

Name of the organization
American Israel Public Affairs Committee

Employer identification number

53-0217164

Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1) 251 MASSACHUSETTS AVENUE LLC 251 H STREET NW WASHINGTON, DC 20001 20-4721352	LEASING	DC	4,101,409	35,622,025	AIPAC

Part II Identification of Related Tax-Exempt Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1) AMERICAN ISRAEL EDUCATION FOUNDATION 251 H STREET NW WASHINGTON, DC 20001 52-1623781	EDUC/INFO	DC	501(C)(3)	LINE 7	AIPAC	Yes	
(2) aipac-aief israel ra 38 KEREN HAYESOD JERUSALEM IS	SUPPORT US-IS	IS			N/A	Yes	

Part III Identification of Related Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income(related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	

Part IV Identification of Related Organizations Taxable as a Corporation or Trust. Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Note. Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

- a** Receipt of **(i)** interest, **(ii)** annuities, **(iii)** royalties, or **(iv)** rent from a controlled entity
- b** Gift, grant, or capital contribution to related organization(s)
- c** Gift, grant, or capital contribution from related organization(s)
- d** Loans or loan guarantees to or for related organization(s)
- e** Loans or loan guarantees by related organization(s)
- f** Dividends from related organization(s)
- g** Sale of assets to related organization(s)
- h** Purchase of assets from related organization(s)
- i** Exchange of assets with related organization(s)
- j** Lease of facilities, equipment, or other assets to related organization(s)
- k** Lease of facilities, equipment, or other assets from related organization(s)
- l** Performance of services or membership or fundraising solicitations for related organization(s)
- m** Performance of services or membership or fundraising solicitations by related organization(s)
- n** Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)
- o** Sharing of paid employees with related organization(s)
- p** Reimbursement paid to related organization(s) for expenses
- q** Reimbursement paid by related organization(s) for expenses
- r** Other transfer of cash or property to related organization(s)
- s** Other transfer of cash or property from related organization(s)

	Yes	No
1a		No
1b		No
1c	Yes	
1d		No
1e	Yes	
1f		No
1g		No
1h		No
1i		No
1j		No
1k		No
1l		No
1m		No
1n	Yes	
1o	Yes	
1p	Yes	
1q	Yes	
1r	Yes	
1s		No

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) AMERICAN ISRAEL EDUCATION FOUNDATION	C	13,786,019	CASH
(2) AMERICAN ISRAEL EDUCATION FOUNDATION	E	10,000,000	CASH
(3) AIPAC-AIEF ISRAEL RA	P	1,498,035	CASH
(4) AMERICAN ISRAEL EDUCATION FOUNDATION	N,O,Q	36,347,567	CASH
(5) AMERICAN ISRAEL EDUCATION FOUNDATION	R	157,781	CASH

Part VII Supplemental Information

Provide additional information for responses to questions on Schedule R. (see instructions).

Return Reference

Explanation

Schedule R (Form 990) 2019

Additional Data[Return to Form](#)**Software ID:****Software Version:**