

990

Return of Organization Exempt From Income Tax

OMB No. 1545-

0047 2020

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 2020 calendar year, or tax year beginning 10-01-2020, and ending 09-30-2021

- 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 \$ 115,361,158

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.

Table with 2 columns: Description, Amount. Rows 2-7a: 2 Check this box, 3 Number of voting members (52), 4 Number of independent voting members (50), 5 Total number of individuals employed (447), 6 Total number of volunteers (50), 7a Total unrelated business revenue (38,250), 7b Net unrelated business taxable income (34,177)

Table with 3 columns: Description, Prior Year, Current Year. Rows 8-12: 8 Contributions and grants (74,053,811 / 76,750,178), 9 Program service revenue (20,993,528 / 10,861), 10 Investment income (1,183,297 / 1,456,298), 11 Other revenue (359,604 / 39,290), 12 Total revenue (96,590,240 / 78,256,627)

Table with 3 columns: Description, Prior Year, Current Year. Rows 13-19: 13 Grants and similar amounts paid (0 / 0), 14 Benefits paid (0 / 0), 15 Salaries, other compensation (38,274,893 / 41,142,732), 16a Professional fundraising fees (156,376 / 147,703), 16b Total fundraising expenses (12,310,626), 17 Other expenses (53,697,465 / 22,230,718), 18 Total expenses (92,128,734 / 63,521,153), 19 Revenue less expenses (4,461,506 / 14,735,474)

Table with 3 columns: Description, Beginning of Current Year, End of Year. Rows 20-22: 20 Total assets (154,433,955 / 179,395,963), 21 Total liabilities (45,051,272 / 54,992,127), 22 Net assets or fund balances (109,382,683 / 124,403,836)

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. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here: Signature of officer SUZANNE KINZER CFO, Date 2022-08-10, Type or print name and title

Paid Preparer Use Only: Print/Type preparer's name, Preparer's signature, Date, Check if self-employed, PTIN P01871563, Firm's name BDO USA LLP, Firm's EIN, Firm's address 8401 GREENSBORO DRIVE 800 MCLEAN, VA 22102, Phone no. (703) 893-0600

**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 \$ **22,299,356** including grants of \$ **0**) (Revenue \$ **10,861**)  
INFORMATION AND MEMBER EDUCATION: EXPERTS IN GATHERING AND DISSEMINATING THE MOST UP TO DATE ANALYSES OF MIDDLE EAST ISSUES AND AMERICAN POLITICS.

**4b** (Code: ) (Expenses \$ **4,938,312** including grants of \$ **0**) (Revenue \$ **0**)  
LOBBYING: TO HELP IN THE THE PASSING OF PRO-ISRAEL LEGISLATIVE INITIATIVES AND WORK WITH GOVERNMENT, DIPLOMATS, ACADEMICS AND POLITICIANS TO TRACK AND ANALYZE EVENTS AND TRENDS.

**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** **27,237,668**

Part IV Checklist of Required Schedules

Table with 3 columns: Question ID, 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 organizational reporting, compensation, and tax-exempt status.

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, Form 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' responses, and a grid for numerical values. Row 2a includes a value of 447. Row 16 includes a reference to Form 4720.

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 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members of the governing body at the end of the tax year... 1b Enter the number of voting members included in line 1a, above, who are independent... 2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? 3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? 5 Did the organization become aware during the year of a significant diversion of the organization's assets? 6 Did the organization have members or stockholders? 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: 8a The governing body? 8b Each committee with authority to act on behalf of the governing body? 9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O.

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

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates? 10b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? 11b Describe in Schedule O the process, if any, used by the organization to review this Form 990. 12a Did the organization have a written conflict of interest policy? If "No," go to line 13 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done 13 Did the organization have a written whistleblower policy? 14 Did the organization have a written document retention and destruction policy? 15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? 15a The organization's CEO, Executive Director, or top management official 15b Other officers or key employees of the organization If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions). 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? 16b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?

Section C. Disclosure

Table with 3 columns: Question, Yes, No. Rows include: 17 List the states with which a copy of this Form 990 is required to be filed AL, AR, CA, FL, GA, HI, IL, KS, KY, MD, MA, MN, MS, NH, NJ, NY, NC, ND, OR, PA, RI, SC, TN, UT, VA, WV, WI 18 Section 6104 requires an organization to make its Form 1023 (or 1024-A if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply. Own website Another's website Upon request Other (explain in Schedule O) 19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year. 20 State the name, address, and telephone number of the person who possesses the organization's books and records: SUZANNE KINZER 251 H STREET NW WASHINGTON, DC 20001 (202) 639-5200

**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				1,054,772	0	53,578
(2) Richard Fishman Co-CEO	40.0 5.0	X		X				812,172	0	63,628
(3) Arne Christenson MANAGING DIR-POLICY & POLITICS	40.0 5.0			X				618,855	0	63,628
(4) Brian Shankman Chief Strat Dir - Ntnl Affairs	40.0 0.0					X		572,339	0	63,628
(5) Elliot Brandt Managing Dir-National Affairs	40.0 0.0				X			584,636	0	41,325
(6) Michael Sachs Atlantic States Director	40.0 0.0					X		562,242	0	63,628
(7) Robert Bassin Director - Political Affairs	40.0 0.0					X		498,096	0	63,628
(8) Jeremy Rider DIRECTOR - EVENTS AND CREATIVE	40.0 0.0					X		473,244	0	63,628
(9) Marvin Feuer DIR-POLICY & GOV'T AFFAIRS	40.0 0.0					X		480,101	0	53,578
(10) Samantha Margolis CHIEF ADMINISTRATIVE OFFICER	40.0 0.0				X			353,695	0	41,325
(11) Mary Rickey INTERIM-CHIEF FINANCIAL OFF	40.0 5.0						X	293,530	0	63,628
(12) Suzanne Kinzer Chief Financial Officer	40.0 5.0			X				292,794	0	15,057
(13) Bennett Goldstein FORMER MNG. DIR & CFO	40.0 5.0						X	123,667	0	0
(14) Betsy Berns Korn President, Board of Directors	4.0 4.0	X		X				0	0	0
(15) MORTON FRIDMAN CHAIRMAN OF BOARD OF DIRECTORS	8.0 0.0	X		X				0	0	0
(16) Donna Bender Board Member	8.0 0.0	X						0	0	0
(17) Dennis Albers Board Member	4.0 4.0	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 .....4.0	X					0	0	0	
(19) Ronald Bakalarz Board Member	8.0 .....8.0	X					0	0	0	
(20) Richard Bassuk Board Member	4.0 .....4.0	X					0	0	0	
(21) Susie Bender Board Member	8.0 .....8.0	X					0	0	0	
(22) Norman Brownstein Board Member	8.0 .....8.0	X					0	0	0	
(23) Sarit Catz Board Member	8.0 .....8.0	X					0	0	0	
(24) ROBERT A COHEN Board Member	4.0 .....4.0	X					0	0	0	
(25) Phil Darivoff Board Member	4.0 .....4.0	X					0	0	0	
(26) Steve Demby Board Member	8.0 .....8.0	X					0	0	0	
(27) Melvin Dow Board Member	4.0 .....4.0	X					0	0	0	
(28) Matt Engel Board Member	8.0 .....8.0	X					0	0	0	
(29) Alan Franco Board Member	8.0 .....8.0	X					0	0	0	
(30) Amy Friedkin Board Member	4.0 .....4.0	X					0	0	0	
(31) Anita Friedman Board Member	8.0 .....8.0	X					0	0	0	
(32) Howard Friedman Board Member	4.0 .....4.0	X					0	0	0	
(33) Bernie Kaminetsky Board Member	8.0 .....8.0	X					0	0	0	
(34) Hilary Smith Kapner Board Member	8.0 .....8.0	X					0	0	0	
(35) Michael Kassen Board Member	4.0 .....4.0	X					0	0	0	
(36) Steven Klinghoffer Board Member	8.0 .....8.0	X					0	0	0	
(37) Rick Kornfeld Board Member	8.0 .....8.0	X					0	0	0	
(38) Alan Levow Board Member	4.0 .....4.0	X					0	0	0	
(39) EDWARD LEVY JR Board Member	4.0 .....4.0	X					0	0	0	
(40) Dianne Lob Board Member	8.0 .....8.0	X					0	0	0	
(41) Yana Lukeman Board Member	8.0 .....8.0	X					0	0	0	
(42) Rick Matros Board Member	8.0 .....8.0	X					0	0	0	
(43) Larry Mizel Board Member	8.0 .....8.0	X					0	0	0	
(44) Erika Neuberg Board Member	8.0 .....8.0	X					0	0	0	
(45) Yehuda Neuberger Board Member	8.0 .....8.0	X					0	0	0	
(46) Kevin Paillet Board Member	8.0 .....8.0	X					0	0	0	
(47) Sandy Perl Board Member	8.0 .....8.0	X					0	0	0	
(48) Bob Pincus Board Member	8.0 .....8.0	X					0	0	0	
(49) Phil Roberts Board Member	8.0 .....8.0	X					0	0	0	
(50) Lee Rosenberg Board Member	4.0 .....4.0	X					0	0	0	
(51) Mark Rubin Sec/Tres, Board of Directors	8.0 .....8.0	X		X			0	0	0	
(52) Debbie Rudy Board Member	8.0 .....8.0	X					0	0	0	
(53) Bonnie Siegel Board Member	8.0 .....8.0	X					0	0	0	
(54) Jamie Sprayregen Board Member	8.0 .....8.0	X					0	0	0	
(55) Arthur Stark Board Member	8.0 .....8.0	X					0	0	0	
(56) David Sterling Board Member	8.0 .....8.0	X					0	0	0	
(57) Sidney Swartz Board Member	8.0 .....8.0	X					0	0	0	
(58) Michael Tuchin Board Member	4.0 .....4.0	X					0	0	0	
(59) David Victor Board Member	4.0 .....4.0	X					0	0	0	
(60) Alan Viterbi Board Member	8.0 .....8.0	X					0	0	0	
(61) Tim Wuliger Board Member	8.0 .....8.0	X					0	0	0	
(62) Jan Zakowski Board Member	8.0 .....8.0	X					0	0	0	
(63) Lillian Pinkus Board Member	8.0 .....8.0	X					0	0	0	

<b>1b Sub-Total</b>			
<b>c Total from continuation sheets to Part VII, Section A</b>			
<b>d Total (add lines 1b and 1c)</b>	6,720,143	0	650,259

**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 **▶ 181**

	Yes	No
<b>3</b> Did the organization list any <b>former</b> officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>	Yes	
<b>4</b> 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>	Yes	
<b>5</b> 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>		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 CREATIVE LLC, 164 ROLLINS AVENUE ROCKVILLE, MD 20852	EVENT PRODUCTION	6,909,672
Aramark Services Inc, 3777 SPINNAKER COURT FREMONT, CA 94538	CATERING	3,384,725
HARGROVE INC, 1 HARGROVE DRIVE LANHAM, MD 20706	EVENT PLANNING	2,669,434
CITY SECURITY CONSULTANTS INC, 2010 KENDALL STREET NE WASHINGTON, DC 20002	SECURITY SERVICES	1,281,375
Event Force Inc, 11410 NE 124th St Unit 745 KIRKLAND, WA 98034	Conf/Event Staffing	1,144,107

**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 **▶ 31**

**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
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<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1a</b> Federated campaigns . . .	<b>1a</b>			
	<b>b</b> Membership dues . . .	<b>1b</b>			
	<b>c</b> Fundraising events . . .	<b>1c</b>			
	<b>d</b> Related organizations	<b>1d</b>			
	<b>e</b> Government grants (contributions)	<b>1e</b>			
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b>	76,750,178		
<b>g</b> Noncash contributions included in lines 1a - 1f:\$	<b>1g</b>	4,796,150			
<b>h Total.</b> Add lines 1a-1f . . . . .		76,750,178			

<b>Program Service Revenue</b>		Business Code			
		<b>2a</b> EDUCATIONAL SERIES	900099	10,861	10,861
<b>b</b>					
<b>c</b>					
<b>d</b>					
<b>e</b>					
<b>f</b> All other program service revenue.					
<b>g Total.</b> Add lines 2a-2f. . . . .		10,861			

<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts)		1,096,993			1,096,993	
	<b>4</b> Income from investment of tax-exempt bond proceeds		0				
	<b>5</b> Royalties . . . . .		0				
	<b>6a</b> Gross rents	(i) Real					
		(ii) Personal					
		<b>6b</b> Less: rental expenses					
		<b>6c</b> Rental income or (loss)	0	0			
	<b>d</b> Net rental income or (loss) . . . . .		0				
	<b>7a</b> Gross amount from sales of assets other than inventory	(i) Securities	37,463,836				
		(ii) Other					
		<b>7b</b> Less: cost or other basis and sales expenses	37,104,531				
		<b>7c</b> Gain or (loss)	359,305				
	<b>d</b> Net gain or (loss) . . . . .		359,305			359,305	
	<b>8a</b> Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 . . . . .	<b>8a</b>	0				
		<b>8b</b> Less: direct expenses	0				
<b>c</b> Net income or (loss) from fundraising events . . . . .			0				
<b>9a</b> Gross income from gaming activities. See Part IV, line 19 . . . . .	<b>9a</b>	0					
	<b>9b</b> Less: direct expenses	0					
	<b>c</b> Net income or (loss) from gaming activities . . . . .		0				
<b>10a</b> Gross sales of inventory, less							

returns and allowances . . .	<b>10a</b>	0			
<b>b</b> Less: cost of goods sold	<b>10b</b>	0			
<b>c</b> Net income or (loss) from sales of inventory . . .			0		
Miscellaneous Revenue	Business Code				
<b>11a</b> BUILDING SIGNAGE	531390	38,250		38,250	
<b>b</b> MISCELLANEOUS INCOME	900099	1,040			1,040
<b>c</b>					
<b>d</b> All other revenue . . . . .					
<b>e Total.</b> Add lines 11a-11d . . . . .		39,290			
<b>12 Total revenue.</b> See instructions . . . . .		78,256,627	10,861	38,250	1,457,338

**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

<b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>	<b>(A)</b> Total expenses	<b>(B)</b> Program service expenses	<b>(C)</b> Management and general expenses	<b>(D)</b> Fundraising expenses
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	0			
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22	0			
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.	0			
<b>4</b> Benefits paid to or for members	0			
<b>5</b> Compensation of current officers, directors, trustees, and key employees	7,402,089	3,767,711	2,934,911	699,467
<b>6</b> Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0			
<b>7</b> Other salaries and wages	23,744,006	9,541,039	7,348,695	6,854,272
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	3,055,522	1,073,862	1,374,773	606,887
<b>9</b> Other employee benefits	4,756,190	1,644,504	2,163,085	948,601
<b>10</b> Payroll taxes	2,184,925	838,847	825,288	520,790
<b>11</b> Fees for services (non-employees):				
<b>a</b> Management	0			
<b>b</b> Legal	195,289	35,206	160,083	
<b>c</b> Accounting	141,820	21,743	120,077	
<b>d</b> Lobbying	0			
<b>e</b> Professional fundraising services. See Part IV, line 17	147,703			147,703
<b>f</b> Investment management fees	242,464	42,256	200,208	
<b>g</b> Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	2,832,539	1,474,810	1,343,937	13,792
<b>12</b> Advertising and promotion	1,012,515	1,010,533		1,982
<b>13</b> Office expenses	1,443,661	805,745	441,826	196,090
<b>14</b> Information technology	1,737,974	1,436,761	296,981	4,232
<b>15</b> Royalties	0			
<b>16</b> Occupancy	4,104,501	1,939,227	473,523	1,691,751
<b>17</b> Travel	106,828	49,851	31,815	25,162
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials	0			
<b>19</b> Conferences, conventions, and meetings	2,393,471	2,138,260	180,254	74,957
<b>20</b> Interest	395,850	222,137	150,802	22,911
<b>21</b> Payments to affiliates	0			
<b>22</b> Depreciation, depletion, and amortization	2,012,699	923,313	746,580	342,806
<b>23</b> Insurance	254,343	57,375	196,968	
<b>24</b> 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.)				
<b>a</b> BAD DEBT EXPENSE	4,075,439		4,075,439	
<b>b</b> CREDIT CARD FEES	847,287	129,910	717,377	
<b>c</b> DIRECT MAIL AND MAILINGS	434,038	84,578	190,237	159,223
<b>d</b>				
<b>e</b> All other expenses				
<b>25</b> <b>Total functional expenses.</b> Add lines 1 through 24e	63,521,153	27,237,668	23,972,859	12,310,626
<b>26</b> <b>Joint costs.</b> 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) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash-non-interest-bearing . . . . .	0	<b>1</b>	0
	<b>2</b> Savings and temporary cash investments	27,756,018	<b>2</b>	22,962,425
	<b>3</b> Pledges and grants receivable, net . . . . .	30,503,758	<b>3</b>	29,490,583
	<b>4</b> Accounts receivable, net . . . . .	0	<b>4</b>	0
	<b>5</b> 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	<b>5</b>	0
	<b>6</b> 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	<b>6</b>	0
	<b>7</b> Notes and loans receivable, net . . . . .	57,119	<b>7</b>	0
	<b>8</b> Inventories for sale or use . . . . .	0	<b>8</b>	0
	<b>9</b> Prepaid expenses and deferred charges . . . . .	3,635,873	<b>9</b>	3,109,430
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	<b>10a</b> 60,057,242		
	<b>b</b> Less: accumulated depreciation	<b>10b</b> 22,203,113	37,977,036	<b>10c</b> 37,854,129
	<b>11</b> Investments—publicly traded securities . . . . .	50,743,220	<b>11</b>	80,385,802
	<b>12</b> Investments—other securities. See Part IV, line 11 . . . . .	1,382,444	<b>12</b>	2,143,239
	<b>13</b> Investments—program-related. See Part IV, line 11 . . . . .	0	<b>13</b>	0
	<b>14</b> Intangible assets . . . . .	0	<b>14</b>	0
	<b>15</b> Other assets. See Part IV, line 11	2,378,487	<b>15</b>	3,450,355
<b>16 Total assets:</b> Add lines 1 through 15 (must equal line 33) . . . . .	154,433,955	<b>16</b>	179,395,963	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses . . . . .	15,353,308	<b>17</b>	22,982,907
	<b>18</b> Grants payable . . . . .	0	<b>18</b>	0
	<b>19</b> Deferred revenue . . . . .	0	<b>19</b>	3,143,750
	<b>20</b> Tax-exempt bond liabilities . . . . .	0	<b>20</b>	0
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D	0	<b>21</b>	0
	<b>22</b> 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	<b>22</b>	0
	<b>23</b> Secured mortgages and notes payable to unrelated third parties . . . . .	18,532,887	<b>23</b>	17,748,781
	<b>24</b> Unsecured notes and loans payable to unrelated third parties . . . . .	0	<b>24</b>	0
<b>25</b> 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	11,165,077	<b>25</b>	11,116,689	
<b>26 Total liabilities.</b> Add lines 17 through 25 . . . . .	45,051,272	<b>26</b>	54,992,127	
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.</b>			
	<b>27</b> Net assets without donor restrictions . . . . .	78,191,679	<b>27</b>	94,193,192
	<b>28</b> Net assets with donor restrictions	31,191,004	<b>28</b>	30,210,644
	<b>Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.</b>			
	<b>29</b> Capital stock or trust principal, or current funds . . . . .		<b>29</b>	
	<b>30</b> Paid-in or capital surplus, or land, building or equipment fund . . . . .		<b>30</b>	
	<b>31</b> Retained earnings, endowment, accumulated income, or other funds		<b>31</b>	
	<b>32</b> Total net assets or fund balances	109,382,683	<b>32</b>	124,403,836
<b>33</b> Total liabilities and net assets/fund balances	154,433,955	<b>33</b>	179,395,963	

**Part XI Reconciliation of Net Assets**

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

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	78,256,627
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	63,521,153
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	14,735,474
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	<b>4</b>	109,382,683
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	285,679
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain in Schedule O)	<b>9</b>	
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (A))	<b>10</b>	124,403,836

**Part XII Financial Statements and Reporting**

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

		Yes	No
<b>1</b>	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.		
<b>2a</b>	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
<b>2b</b>	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	
<b>2c</b>	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	
<b>3a</b>	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
<b>3b</b>	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**

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**Software ID:**

**Software Version:**

**Form 990, Special Condition Description:**

**Special Condition Description**

Name of the organization American Israel Public Affairs Committee	<b>Employer identification number</b> 53-0217164
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**Organization type** (check one):

**Filers of:**

**Section:**

Form 990 or 990-EZ

- 501(c)( ) (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, 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 33<sup>1</sup>/<sub>3</sub>% 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.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
-		\$	<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
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**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**

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**Software Version:**

# Supplemental Financial Statements

# 2020

**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](http://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 FASB 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 FASB 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 FASB 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    |
|--|-----------|
| <b>c</b> Beginning balance . . . . .             | <b>1c</b> |
| <b>d</b> Additions during the year . . . . .     | <b>1d</b> |
| <b>e</b> Distributions during the year . . . . . | <b>1e</b> |
| <b>f</b> Ending balance . . . . .                | <b>1f</b> |
- 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
<b>1a</b> Beginning of year balance . . . . .	8,532,965	7,980,042	6,271,181	5,257,903	4,214,146
<b>b</b> Contributions . . . . .	860,815	270,407	1,624,310	881,040	647,500
<b>c</b> Net investment earnings, gains, and losses	1,441,394	556,042	309,018	307,936	550,191
<b>d</b> Grants or scholarships . . . . .					
<b>e</b> Other expenditures for facilities and programs . . . . .	341,485	273,526	224,467	175,698	153,934
<b>f</b> Administrative expenses . . . . .					
<b>g</b> End of year balance . . . . .	10,493,689	8,532,965	7,980,042	6,271,181	5,257,903

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a** Board designated or quasi-endowment ▶ 93.140 %
  - b** Permanent endowment ▶ 1.900 %
  - c** Term endowment ▶ 4.960 %
- 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 |
|--|-----|----|
| <b>(i)</b> Unrelated organizations . . . . . | No  | No |
| <b>(ii)</b> 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
<b>1a</b> Land . . . . .		8,786,703		8,786,703
<b>b</b> Buildings . . . . .		37,590,392	12,923,632	24,666,760
<b>c</b> Leasehold improvements		2,614,576	1,678,469	936,107
<b>d</b> Equipment . . . . .		1,267,852	901,192	366,660
<b>e</b> Other . . . . .		9,797,719	6,699,820	3,097,899
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) . . . ▶				37,854,129

**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)		
<b>Total.</b> (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)		
<b>Total.</b> (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)	
<b>Total.</b> (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)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col.(B) line 25.)	11,116,689

**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.

<b>1</b>	Total revenue, gains, and other support per audited financial statements . . . . .		<b>1</b>	78,299,842
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
<b>a</b>	Net unrealized gains (losses) on investments . . . . .	<b>2a</b>	285,679	
<b>b</b>	Donated services and use of facilities . . . . .	<b>2b</b>		
<b>c</b>	Recoveries of prior year grants . . . . .	<b>2c</b>		
<b>d</b>	Other (Describe in Part XIII.) . . . . .	<b>2d</b>		
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> . . . . .		<b>2e</b>	285,679
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> . . . . .		<b>3</b>	78,014,163
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	<b>4a</b>	242,464	
<b>b</b>	Other (Describe in Part XIII.) . . . . .	<b>4b</b>		
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> . . . . .		<b>4c</b>	242,464
<b>5</b>	Total revenue. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12.) . . . . .		<b>5</b>	78,256,627

**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.

<b>1</b>	Total expenses and losses per audited financial statements . . . . .		<b>1</b>	63,278,689
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
<b>a</b>	Donated services and use of facilities . . . . .	<b>2a</b>		
<b>b</b>	Prior year adjustments . . . . .	<b>2b</b>		
<b>c</b>	Other losses . . . . .	<b>2c</b>		
<b>d</b>	Other (Describe in Part XIII.) . . . . .	<b>2d</b>		
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> . . . . .		<b>2e</b>	
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> . . . . .		<b>3</b>	63,278,689
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	<b>4a</b>	242,464	
<b>b</b>	Other (Describe in Part XIII.) . . . . .	<b>4b</b>		
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> . . . . .		<b>4c</b>	242,464
<b>5</b>	Total expenses. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18.) . . . . .		<b>5</b>	63,521,153

**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 AIPAC'S 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, AIPAC'S EXPENDITURES SHOULD BE LESS THAN AIPAC'S TOTAL INFLATION-ADJUSTED RETURN ON INVESTMENTS. CONSISTENT WITH AIPAC'S LONG-TERM INVESTMENT OBJECTIVES, AIPAC'S TARGET SPENDING POLICY AT THE BEGINNING OF THE QUARTER WILL BE 5% TIMES THE PRECEDING THREE-YEAR AVERAGE MARKET VALUE OF THE ENDOWMENT PORTFOLIO.
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 COMMITTEE'S 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, 2018.

## **Additional Data**

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

**Software ID:**

**Software Version:**

**Supplemental Information Regarding**  
**Fundraising or Gaming Activities**

**2020**

**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](http://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	1,543,644	105,575	1,438,069
2 SIEGEL MARKETING GROUP 1845 N FARWELL AVENUE 300  MILWAUKEE, WI 53202	TELEMARKET		No	168,074	42,128	125,946
3						
4						
5						
6						
7						
8						
9						
10						
<b>Total</b>				1,711,718	147,703	1,564,015

**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	<b>1</b> Gross receipts . . . . .				
	<b>2</b> Less: Contributions . . . . .				
	<b>3</b> Gross income (line 1 minus line 2) . . . . .				
Direct Expenses	<b>4</b> Cash prizes . . . . .				
	<b>5</b> Noncash prizes . . . . .				
	<b>6</b> Rent/facility costs . . . . .				
	<b>7</b> Food and beverages . . . . .				
	<b>8</b> Entertainment . . . . .				
	<b>9</b> Other direct expenses . . . . .				
	<b>10</b> Direct expense summary. Add lines 4 through 9 in column (d) . . . . . ▶				
<b>11</b> 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))
		<b>1</b> Gross revenue . . . . .			
Direct Expenses	<b>2</b> Cash prizes . . . . .				
	<b>3</b> Noncash prizes . . . . .				
	<b>4</b> Rent/facility costs . . . . .				
	<b>5</b> Other direct expenses . . . . .				
	<b>6</b> 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	
<b>7</b> Direct expense summary. Add lines 2 through 5 in column (d) . . . . . ▶					
<b>8</b> 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
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**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](http://www.irs.gov/Form990) for instructions and the latest information.**

**2020**

**Open to Public Inspection**

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?

**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
<b>1a</b>		
<b>1b</b>		
<b>2</b>		
<b>3</b>		
<b>4a</b>		No
<b>4b</b>	Yes	
<b>4c</b>		No
<b>5a</b>		No
<b>5b</b>		No
<b>6a</b>		No
<b>6b</b>		No
<b>7</b>		No
<b>8</b>		No
<b>9</b>		

**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				
<b>1</b> Howard Kohr CEO	(i)	842,022	0	212,750	30,165	23,413	1,108,350	0
	(ii)	----- 0	----- 0	----- 0	----- 0	----- 0	----- 0	----- 0
<b>2</b> Richard Fishman Co-CEO	(i)	729,672	0	82,500	30,165	33,463	875,800	0
	(ii)	----- 0	----- 0	----- 0	----- 0	----- 0	----- 0	----- 0
<b>3</b> Arne Christenson MANAGING DIR-POLICY & POLITICS	(i)	618,855	0	0	30,165	33,463	682,483	0
	(ii)	----- 0	----- 0	----- 0	----- 0	----- 0	----- 0	----- 0
<b>4</b> Elliot Brandt Managing Dir-National Affairs	(i)	565,136	0	19,500	30,165	11,160	625,961	0
	(ii)	----- 0	----- 0	----- 0	----- 0	----- 0	----- 0	----- 0
<b>5</b> Brian Shankman Chief Strat Dir - Ntrl Affairs	(i)	552,839	0	19,500	30,165	33,463	635,967	0
	(ii)	----- 0	----- 0	----- 0	----- 0	----- 0	----- 0	----- 0
<b>6</b> Michael Sachs Atlantic States Director	(i)	542,742	0	19,500	30,165	33,463	625,870	0
	(ii)	----- 0	----- 0	----- 0	----- 0	----- 0	----- 0	----- 0
<b>7</b> Robert Bassin Director - Political Affairs	(i)	478,596	0	19,500	30,165	33,463	561,724	0
	(ii)	----- 0	----- 0	----- 0	----- 0	----- 0	----- 0	----- 0
<b>8</b> Marvin Feuer DIR-POLICY & GOV'T AFFAIRS	(i)	460,601	0	19,500	30,165	23,413	533,679	0
	(ii)	----- 0	----- 0	----- 0	----- 0	----- 0	----- 0	----- 0
<b>9</b> Jeremy Rider DIRECTOR - EVENTS AND CREATIVE	(i)	453,744	0	19,500	30,165	33,463	536,872	0
	(ii)	----- 0	----- 0	----- 0	----- 0	----- 0	----- 0	----- 0
<b>10</b> Samantha Margolis CHIEF ADMINISTRATIVE OFFICER	(i)	334,195	0	19,500	30,165	11,160	395,020	0
	(ii)	----- 0	----- 0	----- 0	----- 0	----- 0	----- 0	----- 0
<b>11</b> Mary Rickey INTERIM-CHIEF FINANCIAL OFF	(i)	293,530	0	0	30,165	33,463	357,158	0
	(ii)	----- 0	----- 0	----- 0	----- 0	----- 0	----- 0	----- 0
<b>12</b> Suzanne Kinzer Chief Financial Officer	(i)	292,794	0	0	0	15,057	307,851	0
	(ii)	----- 0	----- 0	----- 0	----- 0	----- 0	----- 0	----- 0
<b>13</b> Bennett Goldstein FORMER MNG. DIR & CFO	(i)	123,667	0	0	0	0	123,667	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: \$302,601 RICHARD FISHMAN: \$123,999 ELLIOT BRANDT, BRIAN SHANKMAN, MICHAEL SACHS, ROB BASSIN, MARVIN FEUER, JEREMY RIDER AND SAMANTHA MARGOLIS EACH RECEIVED \$19,500. THE COMMITTEE HAS ESTABLISHED A 457(F) SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN (SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN) FOR THE BENEFIT OF CERTAIN EXECUTIVES. THE COMMITTEE RECOGNIZED \$426,600 OF THE EXPENSE TO THE SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN DURING THE YEAR ENDED SEPTEMBER 30, 2021.

## **Additional Data**

**Return to Form**

**Software ID:**

**Software Version:**



**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	FORMER BOARD MEMBER	207,693	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

## 2020

**Open to Public Inspection**

- ▶ **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](http://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	720	4,696,150	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
<b>30a</b> 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?			
<b>b</b> If "Yes," describe the arrangement in Part II.			No
<b>31</b> Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?		Yes	
<b>32a</b> Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?			No
<b>b</b> If "Yes," describe in Part II.			
<b>33</b> 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**

**Return to Form**

**Software ID:**

**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](http://www.irs.gov/Form990) for the latest information.**2020****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:	BEGINNING IN MARCH 2020 AND CONTINUING THROUGH THE YEAR ENDED SEPTEMBER 30, 2021, THE RESTRICTIONS FROM THE PANDEMIC IMPACTED THE COMMITTEE'S IN-PERSON ENGAGEMENT MODEL WHICH RESULTED IN THE CANCELLATION OF EVENTS, TRIPS, AND MEETINGS. THE COMMITTEE QUICKLY SHIFTED ITS STRATEGY TO USING VIRTUAL PROGRAMMING AND LEVERAGED OTHER DIGITAL STRATEGIES TO PROVIDE INFORMATION AND EDUCATION TO VARIOUS CONSTITUENCIES. THROUGHOUT THE PANDEMIC, THE COMMITTEE HAS CLOSELY MONITORED ITS FINANCIAL PERFORMANCE. THERE CONTINUES TO BE UNCERTAINTY AROUND THE BREADTH AND DURATION OF THE BUSINESS DISRUPTION, AS WELL AS ITS IMPACT ON THE GLOBAL ECONOMY. 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 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 Version:**

**SCHEDULE R  
(Form 990)**

**Related Organizations and Unrelated Partnerships**

OMB No. 1545-0047

**2020**

**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](http://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	BUILDING OP.	DC	3,599,290	34,314,515	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			NA	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
<b>1a</b>		No
<b>1b</b>		No
<b>1c</b>		No
<b>1d</b>		No
<b>1e</b>	Yes	
<b>1f</b>		No
<b>1g</b>		No
<b>1h</b>		No
<b>1i</b>		No
<b>1j</b>		No
<b>1k</b>		No
<b>1l</b>		No
<b>1m</b>		No
<b>1n</b>	Yes	
<b>1o</b>	Yes	
<b>1p</b>	Yes	
<b>1q</b>	Yes	
<b>1r</b>	Yes	
<b>1s</b>		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
<b>(1)</b> AMERICAN ISRAEL EDUCATION FOUNDATION	E	10,000,000	CASH
<b>(2)</b> AIPAC-AIEF ISRAEL RA	P	568,509	CASH
<b>(3)</b> AMERICAN ISRAEL EDUCATION FOUNDATION	N,O,Q	34,349,228	CASH
<b>(4)</b> AMERICAN ISRAEL EDUCATION FOUNDATION	R	117,524	CASH



**Part VII Supplemental Information**

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

Return Reference

Explanation

Schedule R (Form 990) 2020

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