

990

Return of Organization Exempt From Income Tax

OMB No. 1545-

0047 2021

Open to Public Inspection

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations) 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

For the 2021 calendar year, or tax year beginning 10-01-2021, and ending 09-30-2022

- 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 \$ 93,892,712

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), 4947(a)(1), 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 2-7b: 2 Check this box, 3 Number of voting members, 4 Number of independent voting members, 5 Total number of individuals employed, 6 Total number of volunteers, 7a Total unrelated business revenue, 7b Net unrelated business taxable income.

Table with 3 columns: Description, Prior Year, Current Year. Rows 8-12: 8 Contributions and grants, 9 Program service revenue, 10 Investment income, 11 Other revenue, 12 Total revenue.

Table with 3 columns: Description, Prior Year, Current Year. Rows 13-19: 13 Grants and similar amounts paid, 14 Benefits paid to or for members, 15 Salaries, other compensation, 16a Professional fundraising fees, 16b Total fundraising expenses, 17 Other expenses, 18 Total expenses, 19 Revenue less expenses.

Table with 3 columns: Description, Beginning of Current Year, End of Year. Rows 20-22: 20 Total assets, 21 Total liabilities, 22 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. 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 2023-08-09, Type or print name and title

Paid Preparer Use Only: Print/Type preparer's name, Preparer's signature, Date 2023-06-15, Check if self-employed, PTIN P01871563, Firm's name BDO USA PA, Firm's EIN, Firm's address 8401 GREENSBORO DRIVE 800, Phone no. (703) 893-0600

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 \$ **20,518,112** including grants of \$ **0**) (Revenue \$ **0**)

Political: To support pro-Israel politics by making direct political contributions to pro-Israel members of Congress (MOCs) and candidates through a connected Political Action Committee, the AIPAC PAC. To provide information and access to an on-line portal to facilitate members who wish to contribute directly to MOCs and candidates on behalf of the pro-Israel community. To encourage our members to participate in the democratic process by voting and to reach out to candidates and potential candidates to educate them on pro-Israel issues.

4b (Code:) (Expenses \$ **9,359,207** including grants of \$ **0**) (Revenue \$ **953,504**)

INFORMATION AND MEMBER EDUCATION: To gather and disseminate information on issues affecting the U.S - Israel relationship. In addition, host mission trips to Israel educating participants, members of Congress, congressional staff, and other national leaders on the importance of the U.S. - Israel relationship.

4c (Code:) (Expenses \$ **5,004,317** including grants of \$ **0**) (Revenue \$ **0**)

LOBBYING: To support the adoption of pro-Israel legislative initiatives and to assist congressional leaders, government officials, diplomats, and policy analysts by providing insight and information on important issues.

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

4e **Total program service expenses** **34,881,636**

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 controlled entities.

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 17 main rows (2a-17) and sub-rows (a-e). Columns include question text, response boxes (e.g., 2a, 2b, 3a), and Yes/No/Amount columns. Row 2a contains the value 408. Row 16 contains the value 20.

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... 1b Enter the number of voting members... 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 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 on 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 2 columns: Question, Answer. 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 the 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, Form 1099-MISC, and/or box 1 of Form 1099-NEC) 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 the 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/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(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				1,089,027	0	55,803
(2) Richard L Fishman Co-CEO	40.0 5.0	X		X				903,445	0	66,638
(3) Arne Christenson Managing Dir-Policy & Politics	40.0 5.0			X				648,227	0	66,638
(4) Brian T Shankman Chief Strat Dir-NTNL Affairs	40.0 0.0					X		643,188	0	66,638
(5) Michael Sachs Atlantic States Director	40.0 0.0					X		632,965	0	66,638
(6) Elias Saratovsky Director - Regional Affairs	40.0 0.0					X		625,400	0	54,628
(7) Elliot Brandt Managing Dir-National Affairs	40.0 0.0				X			608,696	0	42,591
(8) Robert H Bassin CEO United Democracy Project	40.0 0.0					X		535,034	0	66,638
(9) Marvin C Feuer DIR-POLICY & GOV'T AFFAIRS	40.0 0.0					X		513,217	0	55,803
(10) Suzanne M Kinzer Chief Financial Officer	40.0 5.0			X				421,849	0	48,222
(11) Samantha C Margolis Chief Administrative Officer	40.0 0.0				X			380,139	0	42,591
(12) Michael Tuchin President Elect, Board of Dir	4.0 4.0	X		X				0	0	0
(13) Mort Fridman Chairman of Board of Directors	4.0 4.0	X		X				0	0	0
(14) Mark Rubin SEC/TRES, BOARD OF DIRECTORS	8.0 0.0	X		X				0	0	0
(15) Dennis Albers Board Member	4.0 4.0	X						0	0	0
(16) Robert Asher Board Member	4.0 4.0	X						0	0	0
(17) Ronald Bakalarz 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/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(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) Richard Bassuk Board Member	4.0 4.0	X						0	0	0
(19) Susie Bender Board Member	8.0 8.0	X						0	0	0
(20) Donna Bender Board Member	8.0 8.0	X						0	0	0
(21) Norman Brownstein Board Member	8.0 8.0	X						0	0	0
(22) Sarit Catz Board Member	4.0 4.0	X						0	0	0
(23) Robert Cohen Board Member	4.0 4.0	X						0	0	0
(24) Phil Darivoff Board Member	8.0 8.0	X						0	0	0
(25) Steve Demby Board Member	4.0 4.0	X						0	0	0
(26) Melvin Dow Board Member	8.0 8.0	X						0	0	0
(27) Matt Engel Board Member	8.0 8.0	X						0	0	0
(28) Alan Franco Board Member	8.0 8.0	X						0	0	0
(29) Amy Fridkin Board Member	8.0 8.0	X						0	0	0
(30) Anita Friedman Board Member	4.0 4.0	X						0	0	0
(31) Howard Friedman Board Member	4.0 4.0	X						0	0	0
(32) Bernie Kaminetsky Board Member	8.0 8.0	X						0	0	0
(33) Michael Kassen Board Member	4.0 4.0	X						0	0	0
(34) Steven Klinghoffer Board Member	4.0 4.0	X						0	0	0
(35) Betsy Berns Korn President, Board of Directors	8.0 8.0	X		X				0	0	0
(36) Rick Kornfeld Board Member	8.0 8.0	X						0	0	0
(37) Alan Levow Board Member	8.0 8.0	X						0	0	0
(38) Edward Levy Jr Board Member	8.0 8.0	X						0	0	0
(39) Dianne Lob Board Member	8.0 8.0	X						0	0	0
(40) Yana Lukeman Board Member	8.0 8.0	X						0	0	0
(41) Rick Matros Board Member	8.0 8.0	X						0	0	0
(42) Larry Mizel Board Member	8.0 8.0	X						0	0	0
(43) Erika Neuberg Board Member	8.0 8.0	X						0	0	0
(44) Yehuda Neuberger Board Member	4.0 4.0	X						0	0	0
(45) Kevin Paillet Board Member	8.0 8.0	X						0	0	0
(46) Sandy Perl Board Member	8.0 8.0	X						0	0	0
(47) Bob Pincus Board Member	8.0 8.0	X						0	0	0
(48) Lillian Pinkus 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	8.0 8.0	X						0	0	0
(51) Debbie Rudy Board Member	4.0 4.0	X						0	0	0
(52) Bonnie Siegel Board Member	4.0 4.0	X						0	0	0
(53) Hilary Smith Kapner Board Member	8.0 8.0	X						0	0	0
(54) Jamie Sprayregen Board Member	8.0 8.0	X						0	0	0
(55) David Sterling Board Member	8.0 8.0	X						0	0	0
(56) Sidney Swartz Board Member	8.0 8.0	X						0	0	0
(57) David Victor Board Member	8.0 8.0	X						0	0	0
(58) Alan Viterbi Board Member	8.0 8.0	X						0	0	0
(59) Tim Wuliger Board Member	8.0 8.0	X						0	0	0
(60) Jan Zakowski Board Member	8.0 8.0	X						0	0	0
1b Sub-Total										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)							7,001,187	0		632,828

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 **178**

	Yes	No
3 Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		No
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>	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>		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
OnMessage Inc, 705 Melvin Avenue 105 ANNAPOLIS, MD 21401	Digital Consulting	3,168,865
Rational PR LLC, 1828 L Street NW 640 WASHINGTON, DC 20036	Digital Consulting	2,850,264
MTX Group, 1450 Western Avenue Suite 304 ALBANY, NY 12203	Digital Consulting	1,707,975
New Demand LLC, 8 Southview Drive BOONTON TOWNSHIP, NJ 07995	IT Security & Consul	981,488
AB Data Ltd, 600 AB Data Drive MILWAUKEE, WI 53217	Direct Mail	762,822
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 11		

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 Amt Similar Amounts				
1a Federated campaigns				
b Membership dues				
c Fundraising events				
d Related organizations				
e Government grants (contributions)				
f All other contributions, gifts, grants, and similar amounts not included above			71,071,178	
g Noncash contributions included in lines 1a - 1f:\$			3,919,421	
h Total. Add lines 1a-1f				71,071,178

Program Service Revenue		Business Code				
2a EDUCATIONAL SERIES		900099	953,504	953,504		
b						
c						
d						
e						
f All other program service revenue.						
g Total. Add lines 2a-2f.			953,504			

Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		1,370,696			1,370,696	
	4 Income from investment of tax-exempt bond proceeds		0				
	5 Royalties		0				
	6a Gross rents	(i) Real					
		(ii) Personal					
		6b Less: rental expenses					
		6c Rental income or (loss)		0	0		
	d Net rental income or (loss)			0			
	7a Gross amount from sales of assets other than inventory	(i) Securities	20,314,801				
		(ii) Other					
		7b Less: cost or other basis and sales expenses	20,379,716				
		7c Gain or (loss)	-64,915				
	d Net gain or (loss)			-64,915		-64,915	
	8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18						
		8a		0			
		8b Less: direct expenses		0			
	c Net income or (loss) from fundraising events			0			
	9a Gross income from gaming activities. See Part IV, line 19						
		9a		0			
		9b Less: direct expenses		0			
c Net income or (loss) from gaming activities			0				
10a Gross sales of inventory, less returns and allowances							
	10a		0				
	10b Less: cost of goods sold		0				
c Net income or (loss) from sales of inventory			0				
Miscellaneous Revenue	Business Code						
11a CAPITAL GAIN/LOSS	900099		182,533			182,533	
b							
c							
d All other revenue							
e Total. Add lines 11a-11d			182,533				
12 Total revenue. See instructions			73,512,996	953,504		1,488,314	

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	10,000	10,000		
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	8,811,933	3,258,384	3,987,317	1,566,232
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	20,277,752	8,858,326	4,166,021	7,253,405
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	3,081,527	1,255,798	852,464	973,265
9 Other employee benefits	3,809,595	1,417,637	1,096,469	1,295,489
10 Payroll taxes	2,090,228	769,374	625,833	695,021
11 Fees for services (non-employees):				
a Management	0			
b Legal	429,674	66,791	358,483	4,400
c Accounting	126,378	4,269	121,031	1,078
d Lobbying	0			
e Professional fundraising services. See Part IV, line 17	133,124			133,124
f Investment management fees	238,584		238,584	
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	2,505,113	861,405	1,032,533	611,175
12 Advertising and promotion	0			
13 Office expenses	1,438,251	477,212	480,493	480,546
14 Information technology	2,020,848	697,264	619,093	704,491
15 Royalties	0			
16 Occupancy	4,676,715	1,486,403	812,838	2,377,474
17 Travel	562,377	220,338	114,608	227,431
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	0			
19 Conferences, conventions, and meetings	3,924,674	1,301,418	986,411	1,636,845
20 Interest	719,802	273,013	180,664	266,125
21 Payments to affiliates	0			
22 Depreciation, depletion, and amortization	3,167,193	1,170,441	745,576	1,251,176
23 Insurance	439,737	23,042	396,344	20,351
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 CONTRIBUTIONS TO UDP	8,500,000	8,500,000		
b BAD DEBT EXPENSE	5,761,685		5,761,685	
c CONTRIBUTIONS TO CANDIDATES	2,902,900	2,902,900		
d EDUCATIONAL PROG & DIRECT MAIL	2,373,078	1,187,093	95	1,185,890
e All other expenses	1,101,601	140,528	960,318	755
25 Total functional expenses. Add lines 1 through 24e	79,102,769	34,881,636	23,536,860	20,684,273
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	22,962,425	2	27,325,779
	3 Pledges and grants receivable, net	0	3	0
	4 Accounts receivable, net	29,490,583	4	20,270,768
	5 Loans and other receivables from 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	0	7	0
	8 Inventories for sale or use	0	8	0
	9 Prepaid expenses and deferred charges	3,109,430	9	5,140,327
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 61,941,082		
	b Less: accumulated depreciation	10b 25,016,944	37,854,129	10c 36,924,138
	11 Investments—publicly traded securities	80,385,802	11	69,590,423
	12 Investments—other securities. See Part IV, line 11	2,143,239	12	1,827,934
	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	3,450,355	15	2,886,154
16 Total assets: Add lines 1 through 15 (must equal line 33)	179,395,963	16	163,965,523	
Liabilities	17 Accounts payable and accrued expenses	22,982,907	17	18,778,510
	18 Grants payable	0	18	0
	19 Deferred revenue	3,143,750	19	3,904,226
	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	17,748,781	23	16,964,677
	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	11,116,689	25	10,877,876
	26 Total liabilities. Add lines 17 through 25	54,992,127	26	50,525,289
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	94,193,192	27	92,567,626
	28 Net assets with donor restrictions	30,210,644	28	20,872,608
	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	124,403,836	32	113,440,234
	33 Total liabilities and net assets/fund balances	179,395,963	33	163,965,523

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	73,512,996
2	Total expenses (must equal Part IX, column (A), line 25)	2	79,102,769
3	Revenue less expenses. Subtract line 2 from line 1	3	-5,589,773
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	124,403,836
5	Net unrealized gains (losses) on investments	5	-5,373,829
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 32, column (A))	10	113,440,234

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 on 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

SCHEDULE C
(Form 990)

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under section 501(c) and section 527

▶ **Complete if the organization is described below.** ▶ **Attach to Form 990 or Form 990-EZ.**
▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

OMB No. 1545-0047

2021

Open to Public Inspection

If the organization answered "Yes" on Form 990, Part IV, Line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes" on Form 990, Part IV, Line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes" on Form 990, Part IV, Line 5 (Proxy Tax) (see separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

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

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

1	Provide a description of the organization's direct and indirect political campaign activities in Part IV. See instructions for definition of "political campaign activities."	
2	Political campaign activity expenditures. See instructions	\$ 15,997,564
3	Volunteer hours for political campaign activities. See instructions	

Part I-B Complete if the organization is exempt under section 501(c)(3).

1	Enter the amount of any excise tax incurred by the organization under section 4955	\$	
2	Enter the amount of any excise tax incurred by organization managers under section 4955	\$	
3	If the organization incurred a section 4955 tax, did it file Form 4720 for this year?		<input type="checkbox"/> Yes <input type="checkbox"/> No
4a	Was a correction made?		<input type="checkbox"/> Yes <input type="checkbox"/> No
b	If "Yes," describe in Part IV.		

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

1	Enter the amount directly expended by the filing organization for section 527 exempt function activities	\$	7,497,564
2	Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities	\$	8,500,000
3	Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b	\$	15,997,564
4	Did the filing organization file Form 1120-POL for this year?		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
5	Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.		

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-
(1) AIPAC PAC	251 H StREET NW Washington, DC 20001	87-3836092	3,557,513	0
(2) United Democracy project	455 Massachusetts Ave NW Suite 366 Washington, DC 20001	87-4162668	8,500,000	0
3				
4				
5				
6				

Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

- A** Check if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).
- B** Check if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)	(a) Filing organization's totals	(b) Affiliated group totals												
1a Total lobbying expenditures to influence public opinion (grass roots lobbying)														
b Total lobbying expenditures to influence a legislative body (direct lobbying)														
c Total lobbying expenditures (add lines 1a and 1b)														
d Other exempt purpose expenditures														
e Total exempt purpose expenditures (add lines 1c and 1d)														
f Lobbying nontaxable amount. Enter the amount from the following table in both columns.														
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:35%; text-align:left;">If the amount on line 1e, column (a) or (b) is:</th> <th style="width:65%; text-align:left;">The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>	If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e.	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	Over \$17,000,000	\$1,000,000.		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:													
Not over \$500,000	20% of the amount on line 1e.													
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.													
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.													
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.													
Over \$17,000,000	\$1,000,000.													
g Grassroots nontaxable amount (enter 25% of line 1f)														
h Subtract line 1g from line 1a. If zero or less, enter -0-														
i Subtract line 1f from line 1c. If zero or less, enter -0-														
j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?	<input type="checkbox"/> Yes <input type="checkbox"/> No													

4-Year Averaging Period Under Section 501(h)
(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column(e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

	(a)		(b)
	Yes	No	Amount
<i>For each "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.</i>			
1 During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a Volunteers?			
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
c Media advertisements?			
d Mailings to members, legislators, or the public?			
e Publications, or published or broadcast statements?			
f Grants to other organizations for lobbying purposes?			
g Direct contact with legislators, their staffs, government officials, or a legislative body?			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
i Other activities?			
j Total. Add lines 1c through 1i			
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
b If "Yes," enter the amount of any tax incurred under section 4912			
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

	Yes	No
1 Were substantially all (90% or more) dues received nondeductible by members?	1	
2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?	2	
3 Did the organization agree to carry over lobbying and political expenditures from the prior year?	3	

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) Part III-A, line 3, is answered "Yes."

1 Dues, assessments and similar amounts from members	1	
2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
a Current year	2a	
b Carryover from last year	2b	
c Total	2c	
3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues .	3	
4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	4	
5 Taxable amount of lobbying and political expenditures. See Instructions	5	

Part IV Supplemental Information

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (see instructions), and Part II-B, line 1. Also, complete this part for any additional information.

Return Reference	Explanation
SCHEDULE C, PART I-A, LINE 1:	AIPAC PAC - In December 2021, AIPAC formed a connected political action committee, the American Israel Public Affairs Committee Political Action Committee (AIPAC PAC), pursuant to the laws of the Federal Election Campaign Act (FECA) and the regulations of the Federal Election Commission. The AIPAC PAC is a 527 Political Organization under the Internal Revenue Code (IRC) and is governed under the laws of the FECA as a separate segregated fund (SSF), more commonly referred to as a "connected political action committee (PAC)". The purpose of the AIPAC PAC is to support candidates for federal office who are supportive of a strong U.S. - Israel relationship. Effective December 16, 2021, the operations of the AIPAC PAC have been included in the operations of AIPAC. United Democracy Project - UDP was incorporated as a not-for-profit corporation organized under the laws of the District of Columbia. UDP is affiliated with AIPAC. In January 2022, UDP filed its Statement of Organization with the Federal Election Commission (FEC). UDP is a 527 Political Organization under the IRC and is governed under the laws of the FECA as an "Independent Expenditure Only" Committee, more commonly referred to as a Super PAC. UDP makes independent expenditures in federal races to support or defeat federal candidates consistent with the values and objectives of AIPAC. In 2022, AIPAC made an \$8.5 million contribution to UDP.

Additional Data

Return to Form

Software ID:

Software Version:

Supplemental Financial Statements

2021

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 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 |
|--|-----------|
| 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	10,493,689	8,532,965	7,980,042	6,271,181	5,257,903
b Contributions	506,850	860,815	270,407	1,624,310	881,040
c Net investment earnings, gains, and losses	-1,614,444	1,441,394	556,042	309,018	307,936
d Grants or scholarships					
e Other expenditures for facilities and programs	241,131	341,485	273,526	224,467	175,698
f Administrative expenses					
g End of year balance	9,144,964	10,493,689	8,532,965	7,980,042	6,271,181

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a** Board designated or quasi-endowment ▶ 93.420 %
 - b** Permanent endowment ▶ 2.190 %
 - c** Term endowment ▶ 4.390 %
- 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		8,786,703		8,786,703
b Buildings		37,784,386	13,894,191	23,890,195
c Leasehold improvements		2,634,177	1,881,364	752,813
d Equipment		1,111,236	835,136	276,100
e Other		11,624,580	8,406,253	3,218,327
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) . . . ▶				36,924,138

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 _____		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
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
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
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
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
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.)	10,877,876

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	67,900,583
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a	-5,373,829	
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	-5,373,829
3	Subtract line 2e from line 1		3	73,274,412
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	238,584	
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	238,584
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)		5	73,512,996

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	78,864,185
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	78,864,185
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	238,584	
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	238,584
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)		5	79,102,769

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
SCHEDULE D, PART V, LINE 4:	DESCRIPTION OF INTENDED USE OF ENDOWMENT FUNDS Board Designated Endowments - The Board of Directors designated endowments without donor restrictions to support AIPAC's information and member education programs. Endowments with Donor Restrictions - Endowments subject to stipulations imposed by donors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of AIPAC or by the passage of time. Other donor restrictions are perpetual in nature, where the donor stipulates the funds be maintained in perpetuity.
SCHEDULE D, PART X, LINE 2:	UNDER ASC TOPIC 740-10, ACCOUNTING FOR UNCERTAINTY IN INCOME TAXES, AIPAC 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 AIPAC'S TAX POSITIONS AND CONCLUDED THAT AIPAC HAD TAKEN NO UNCERTAIN TAX POSITIONS THAT REQUIRE ADJUSTMENT TO THE COMBINED FINANCIAL STATEMENTS TO COMPLY WITH THE PROVISIONS OF ASC 740-10. GENERALLY, AIPAC IS NO LONGER SUBJECT TO INCOME TAX EXAMINATIONS BY THE U.S. FEDERAL, STATE OR LOCAL TAX AUTHORITIES FOR YEARS BEFORE SEPTEMBER 30, 2019.

Additional Data

[Return to Form](#)

Software ID:

Software Version:

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

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 <input checked="" type="checkbox"/> Mail solicitations | e <input checked="" type="checkbox"/> Solicitation of non-government grants |
| b <input checked="" type="checkbox"/> Internet and email solicitations | f <input type="checkbox"/> Solicitation of government grants |
| c <input checked="" type="checkbox"/> Phone solicitations | g <input checked="" type="checkbox"/> Special fundraising events |
| d <input checked="" type="checkbox"/> In-person solicitations | |
- 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	1,280,010	97,850	1,182,160
2 SIEGEL MARKETING GROUP 1845 N FARWELL AVENUE 300 MILWAUKEE, WI 53202	TELE Marketing		No	128,955	35,274	93,681
3						
4						
5						
6						
7						
8						
9						
10						
Total				1,408,965	133,124	1,275,841

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, DC, FL, GA, HI, IL, KS, KY, LA, ME, MD, MA, MI, MN, MS, MO, NV, NH, NJ, NM, NY, NC, ND, OH, OK, OR, PA, RI, SC, TN, UT, VA, WA, WV, WI

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
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Additional Data

Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

**Schedule I
(Form 990)**

**Grants and Other Assistance to Organizations,
Governments and Individuals in the United States**

OMB No. 1545-0047

2021

**Open to Public
Inspection**

Department of the
Treasury
Internal Revenue Service

Complete if the organization answered "Yes," on Form 990, Part IV, line 21 or 22.

▶ Attach to Form 990.

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

Name of the organization
American Israel Public Affairs Committee

Employer identification number
53-0217164

Part I General Information on Grants and Assistance

- 1** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? **Yes** **No**
- 2** Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

(a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1) Second Baptist Church 816 3rd St NW Washington, DC 20001	52-2356697	501(C)(3)	10,000				DONATION

- 2** Enter total number of section 501(c)(3) and government organizations listed in the line 1 table ▶
- 3** Enter total number of other organizations listed in the line 1 table ▶

Part III Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on Form 990, Part IV, line 22.

Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					

Part IV Supplemental Information. Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

Return Reference	Explanation
Schedule I, Part I, Line 2:	This is an unrestricted contribution with no financial reporting requirements.

Additional Data

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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 for instructions and the latest information.**

2021

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?
- 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
1b		
2		
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, 1099-MISC compensation, and/or 1099-NEC			(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)	872,827	0	216,200	30,560	25,243	1,144,830	0
	(ii)	0	0	0	0	0	0	0
2 Richard L. Fishman Co-CEO	(i)	816,670	0	86,775	30,560	36,078	970,083	0
	(ii)	0	0	0	0	0	0	0
3 Arne Christenson Managing Dir-Policy & Politics	(i)	648,227	0	0	30,560	36,078	714,865	0
	(ii)	0	0	0	0	0	0	0
4 Brian T Shankman Chief Strat Dir-NTNL Affairs	(i)	623,688	0	19,500	30,560	36,078	709,826	0
	(ii)	0	0	0	0	0	0	0
5 Michael Sachs Atlantic States Director	(i)	613,465	0	19,500	30,560	36,078	699,603	0
	(ii)	0	0	0	0	0	0	0
6 Elias Saratovsky Director - Regional Affairs	(i)	605,900	0	19,500	30,560	24,068	680,028	0
	(ii)	0	0	0	0	0	0	0
7 Elliot Brandt Managing Dir-National Affairs	(i)	589,196	0	19,500	30,560	12,031	651,287	0
	(ii)	0	0	0	0	0	0	0
8 Robert H Bassin CEO United Democracy Project	(i)	515,534	0	19,500	30,560	36,078	601,672	0
	(ii)	0	0	0	0	0	0	0
9 Marvin C Feuer DIR-POLICY & GOV'T AFFAIRS	(i)	493,717	0	19,500	30,560	25,243	569,020	0
	(ii)	0	0	0	0	0	0	0
10 Suzanne M Kinzer Chief Financial Officer	(i)	421,849	0	0	26,556	21,666	470,071	0
	(ii)	0	0	0	0	0	0	0
11 Samantha C Margolis Chief Administrative Officer	(i)	360,639	0	19,500	30,560	12,031	422,730	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
SCHEDULE J, Part I, Line 4b:	HOWARD KOHR: \$329,910 RICHARD FISHMAN: \$136,531 ELLIOT BRANDT, BRIAN SHANKMAN, MICHAEL SACHS, ELIAS SARATOVSKY, ROB BASSIN, MARVIN FEUER AND SAMANTHA MARGOLIS EACH RECEIVED \$19,500. THE COMMITTEE HAS ESTABLISHED A 457(F) SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN FOR THE BENEFIT OF CERTAIN EXECUTIVES. THE COMMITTEE RECOGNIZED \$466,441 OF THE EXPENSE TO THE SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN DURING THE YEAR ENDED SEPTEMBER 30, 2022.

Additional Data

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Software ID:

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Schedule L
(Form 990)

Transactions with Interested Persons

OMB No. 1545-0047

2021

Open to Public Inspection

▶ **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 ▶ \$ _____

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	FORMER BOARD MEMBER	195,678	OFFICE SPACE		No

Part V Supplemental Information

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

Return Reference

Explanation

Additional Data

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Software ID:

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Noncash Contributions

2021

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 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				
9 Securities—Publicly traded	X	530	3,919,421	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**

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?

	Yes	No
30a		No
31	Yes	
32a		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?

32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?

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 ID:

Software Version:

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

OMB No. 1545-0047

2021**Open to Public
Inspection**Department of the Treasury
Internal Revenue Service**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.**Name of the organization
American Israel Public Affairs Committee**Employer identification number**

53-0217164

Return Reference	Explanation
FORM 990, PART III, LINE 2:	IN DECEMBER 2021, AIPAC FORMED A CONNECTED POLITICAL ACTION COMMITTEE, THE AMERICAN ISRAEL PUBLIC AFFAIRS COMMITTEE POLITICAL ACTION COMMITTEE (AIPAC PAC), PURSUANT TO THE LAWS OF THE FEDERAL ELECTION CAMPAIGN ACT (FECA) AND THE REGULATIONS OF THE FEDERAL ELECTION COMMISSION. THE AIPAC PAC IS A 527 POLITICAL ORGANIZATION UNDER THE INTERNAL REVENUE CODE (IRC) AND IS GOVERNED UNDER THE LAWS OF THE FECA AS A SEPARATE SEGREGATED FUND (SSF), MORE COMMONLY REFERRED TO AS A "CONNECTED POLITICAL ACTION COMMITTEE (PAC)". THE PURPOSE OF THE AIPAC PAC IS TO SUPPORT CANDIDATES FOR FEDERAL OFFICE WHO ARE SUPPORTIVE OF A STRONG U.S.-ISRAEL RELATIONSHIP. EFFECTIVE DECEMBER 16, 2021, THE OPERATIONS OF THE AIPAC PAC HAVE BEEN INCLUDED IN THE OPERATIONS OF AIPAC.
FORM 990, PART VI, SECTION A, LINE 4:	The by-laws were amended to, among other things, designate an executive committee and to streamline procedures related to meetings in the post-COVID 19 environment.
FORM 990, PART VI, SECTION A, LINE 6 & 7A:	MEMBERS SHALL BE ENTITLED TO ELECT ONE MEMBER TO THE BOARD OF DIRECTORS AND/OR VOTE ON THE ORGANIZATION'S ACTION PRINCIPLES BY CASTING THEIR VOTES AT AN ANNUAL MEETING OF MEMBERS. THERE ARE NO CLASSES OF MEMBERSHIP IN AIPAC.
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.

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**SCHEDULE R
(Form 990)**

Related Organizations and Unrelated Partnerships

OMB No. 1545-0047
2021
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	BUILDING OP.	DC	4,061,482	33,445,646	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	
(3) AIPAC PAC 251 H STREET NW WASHINGTON, DC 20001 87-3836092	POLITICAL	DC	527		AIPAC	Yes	
(4) UNITED DEMOCRACY PROJECT 200 MASSACHUSETTS AVE NW 400 WASHINGTON, DC 200015657 87-4162668	POLITICAL	DC	527		AIPAC	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	Yes	
1c		No
1d	Yes	
1e	Yes	
1f		No
1g		No
1h		No
1i		No
1j		No
1k		No
1l	Yes	
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) UNITED DEMOCRACY PROJECT	B	8,500,000	CASH
(2) UNITED DEMOCRACY PROJECT	D	0	See Part VII
(3) AMERICAN ISRAEL EDUCATION FOUNDATION	E	10,000,000	CASH
(4) AIPAC-AIEF ISRAEL RA	P	1,738,815	CASH
(5) AMERICAN ISRAEL EDUCATION FOUNDATION	N,O,Q	35,281,634	CASH
(6) UNITED DEMOCRACY PROJECT	L, N,	3,459,899	CASH
(7) AMERICAN ISRAEL EDUCATION FOUNDATION	R	338,123	CASH

Part VII Supplemental Information

Provide additional information for responses to questions on Schedule R. See instructions.

Return Reference	Explanation
SCHEDULE R, PART V, LINE 2, ITEM (2)	The organization has guaranteed the lease payments under a lease in which the related organization is lessee. As of September 30, 2022 the organization has not been required to perform under this guarantee.

Schedule R (Form 990) 2021

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