

Form **990**

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

2022

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.

Department of the Treasury
Internal Revenue Service

For the 2022 calendar year, or tax year beginning 10-01-2022, and ending 09-30-2023

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization American Israel Public Affairs Committee Address <input type="checkbox"/> % SUZANNE KINZER Doing business as _____ Number and street (or P.O. box if mail is not delivered to street address) Room/suite 251 H STREET NW _____ City or town, state or province, country, and ZIP or foreign postal code WASHINGTON, DC 20001	D Employer identification number 53-0217164 E Telephone number (202) 639-5200 G Gross receipts \$ 115,142,143
I Tax-exempt status: <input type="checkbox"/> 501(c)(3) <input checked="" type="checkbox"/> 501(c) (4) ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527	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? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions. H(c) Group exemption number ▶
J Website: ▶ WWW.AIPAC.ORG	K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> 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.		
Activities & Governance	2 Check this box <input type="checkbox"/>		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	44
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	42
	5 Total number of individuals employed in calendar year 2022 (Part V, line 2a)	5	376
	6 Total number of volunteers (estimate if necessary)	6	47
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
	b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year 71,071,178	Current Year 72,023,025
	9 Program service revenue (Part VIII, line 2g)	953,504	4,742,794
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	1,305,781	2,635,185
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	182,533	0
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	73,512,996	79,401,004
	Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	10,000
14 Benefits paid to or for members (Part IX, column (A), line 4)		0	0
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)		38,071,035	40,766,306
16a Professional fundraising fees (Part IX, column (A), line 11e)		133,124	132,886
b Total fundraising expenses (Part IX, column (D), line 25) ▶ 21,701,936			
17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)		40,888,610	42,181,870
18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)		79,102,769	83,081,062
19 Revenue less expenses. Subtract line 18 from line 12	-5,589,773	-3,680,058	
Net Assets or Fund Balances		Beginning of Current Year	End of Year
	20 Total assets (Part X, line 16)	163,965,523	170,596,173
	21 Total liabilities (Part X, line 26)	50,525,289	59,478,666
22 Net assets or fund balances. Subtract line 21 from line 20	113,440,234	111,117,507	

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.

2024-08-08
Date

Signature of officer
SUZANNE KINZER CFO
Type or print name and title

Print/Type preparer's name
Preparer's signature
Date
Check if self-employed
PTIN P01871563

Firm's name ▶ BDO USA
Firm's EIN ▶

Firm's address ▶ 8401 GREENSBORO DRIVE 800
MCLEAN, VA 22102
Phone no. (703) 893-0600

May the IRS discuss this return with the preparer shown above? See Instructions. Yes No

For Paperwork Reduction Act Notice, see the separate instructions. Cat. No. 11282Y Form 990 (2022)

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 \$ 14,922,162 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, AND THROUGH UNITED DEMOCRACY PROJECT, AN "INDEPENDENT EXPENDITURE ONLY" COMMITTEE, MORE COMMONLY REFERRED TO AS A SUPER 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 \$ 14,225,466 including grants of \$ 0) (Revenue \$ 4,742,794)
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 AND OTHER NATIONAL LEADERS ON THE IMPORTANCE OF THE U.S. - ISRAEL RELATIONSHIP.

4c (Code:) (Expenses \$ 5,732,713 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 ▶ 34,880,341

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A		No
2 Is the organization required to complete Schedule B, Schedule of Contributors? See instructions.	Yes	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	Yes	
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II		
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III		

		5		NO
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I.</i>	6		No
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II.</i>	7		No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III.</i>	8		No
9	Did the organization report an amount in Part X , line 21 for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X ; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV.</i>	9		No
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi endowments? <i>If "Yes," complete Schedule D, Part V.</i>	10	Yes	
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X , line 10? <i>If "Yes," complete Schedule D, Part VI.</i>	11a	Yes	
b	Did the organization report an amount for investments—other securities in Part X , line 12 that is 5% or more of its total assets reported in Part X , line 16? <i>If "Yes," complete Schedule D, Part VII.</i>	11b		No
c	Did the organization report an amount for investments—program related in Part X , line 13 that is 5% or more of its total assets reported in Part X , line 16? <i>If "Yes," complete Schedule D, Part VIII.</i>	11c		No
d	Did the organization report an amount for other assets in Part X , line 15 that is 5% or more of its total assets reported in Part X , line 16? <i>If "Yes," complete Schedule D, Part IX.</i>	11d	Yes	
e	Did the organization report an amount for other liabilities in Part X , line 25? <i>If "Yes," complete Schedule D, Part X.</i>	11e	Yes	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X.</i>	11f	Yes	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII.</i>	12a	Yes	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional.</i>	12b	Yes	
13	Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E.</i>	13		No
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		No
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV.</i>	14b		No
15	Did the organization report on Part IX , column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV.</i>	15		No
16	Did the organization report on Part IX , column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV.</i>	16		No
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX , column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I.</i> See instructions.	17	Yes	
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII , lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II.</i>	18		No
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII , line 9a? <i>If "Yes," complete Schedule G, Part III.</i>	19		No
20a	Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H.</i>	20a		No
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX , column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II.</i>	21		No

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Part IV Checklist of Required Schedules (continued)

		Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX , column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III.</i>		No
23	Did the organization answer "Yes" to Part VII , Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J.</i>	Yes	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a.</i>		No

d	Did the organization invest any proceeds or tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>	25a		No
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>	25b		No
26	Did the organization report any amount on Part X, line 5 or 22 for receivables from or 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? <i>If "Yes," complete Schedule L, Part II</i>	26		No
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>	27		No
28	Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):			
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i>	28a	Yes	
b	A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>	28b		No
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>	28c		No
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	29	Yes	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	32		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>	33	Yes	
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	34	Yes	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	Yes	
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	35b	Yes	
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36		
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>	37		No
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O.	38	Yes	

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

		Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable		
1b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	Yes	

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

2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	376		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	Yes		
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a		No	
b	If "Yes," has it filed a Form 990-T for this year? <i>If "No" to line 3b, provide an explanation in Schedule O</i>	3b			
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	Yes		

foreign country (such as a bank account, securities account, or other financial account):				
b	If "Yes," enter the name of the foreign country: ▶IS			
See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		No
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?	5c		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a	Yes	
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	Yes	
7 Organizations that may receive deductible contributions under section 170(c).				
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a		
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d		
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8		
9 Sponsoring organizations maintaining donor advised funds.				
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
10 Section 501(c)(7) organizations. Enter:				
a	Initiation fees and capital contributions included on Part VIII , line 12	10a		
b	Gross receipts, included on Form 990, Part VIII , line 12, for public use of club facilities	10b		
11 Section 501(c)(12) organizations. Enter:				
a	Gross income from members or shareholders	11a		
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year.	12b		
13 Section 501(c)(29) qualified nonprofit health insurance issuers.				
a	Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.	13a		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b		
c	Enter the amount of reserves on hand	13c		
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a		No
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	15	Yes	
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16		No
17	Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? If "Yes," complete Form 6069.	17		

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

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.		
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?		No
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?		No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		No
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		No
6	Did the organization have members or stockholders?	Yes	
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?	Yes	
7b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	Yes	
b	Each committee with authority to act on behalf of the governing body?	Yes	
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.		No

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

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?		No
b	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?	Yes	
b	Describe on 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.	Yes	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	Yes	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done.	Yes	
13	Did the organization have a written whistleblower policy?	Yes	
14	Did the organization have a written document retention and destruction policy?	Yes	
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?		
a	The organization's CEO, Executive Director, or top management official	Yes	
b	Other officers or key employees of the organization	Yes	
	If "Yes" to line 15a or 15b, describe the process on 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?		No
b	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

- 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 (1024 or 1024-A, if applicable), 990, and 990-T (section 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

Secretary/Treasurer	0.0	X		X					0	0	0
(16) Robert Asher Board Member	8.0 0.0	X							0	0	0
(17) Ronald Bakalarz Board Member	8.0 0.0	X							0	0	0

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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 0.0	X						0	0	0
(20) Donna Bender Board Member	8.0 0.0	X						0	0	0
(21) Norman Brownstein Board Member	8.0 0.0	X						0	0	0
(22) Sarit Catz Board Member	8.0 0.0	X						0	0	0
(23) Robert Cohen Board Member	4.0 8.0	X						0	0	0
(24) Steve Demby Board Member	8.0 0.0	X						0	0	0
(25) Melvin Dow Board Member	8.0 0.0	X						0	0	0
(26) Matt Engel Board Member	8.0 0.0	X						0	0	0
(27) Alan Franco Board Member	8.0 0.0	X						0	0	0
(28) Mort Fridman Board Member	8.0 0.0	X						0	0	0
(29) Amy Friedkin Board Member	8.0 0.0	X						0	0	0
(30) Anita Friedman Board Member	8.0 0.0	X						0	0	0
(31) Howard Friedman Board Member	4.0 4.0	X						0	0	0
(32) Steve Grossman Board Member	8.0 0.0	X						0	0	0
(33) Bernie Kaminetsky Board Member	8.0 0.0	X						0	0	0
(34) Michael Kassen Board Member	4.0 4.0	X						0	0	0
(35) Alan Levow Board Member	4.0 4.0	X						0	0	0
(36) Edward Levy Jr Board Member	8.0 0.0	X						0	0	0
(37) Dianne Lob Board Member	8.0 0.0	X						0	0	0

ANNAPOLIS, MD 21401 Rational 360, 1828 L Street NW 640 WASHINGTON, DC 20036	Digital Consulting	2,809,429
MTX Group, 1450 Western Avenue Suite 304 ALBANY, NY 12203	Digital Consulting	1,692,676
AB Data Ltd, 600 AB Data Drive MILWAUKEE, WI 53217	Direct Mail	992,242
Foremost Glatt Kosher Caterers Inc, 65 Anderson Avenue MOONACHIE, NJ 07074	Catering Services	959,810
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 ▶ 17		

Form 990 (2022)

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
1a Federated campaigns				
1b Contributions, gifts, grants, and other similar amounts				
1c Membership dues and other similar amounts				
1d Fundraising events				
1e Related organizations				
1e Government grants (contributions)				
1f All other contributions, gifts, grants, and similar amounts not included above				
	72,023,025			
1g Noncash contributions included in lines 1a-1f				
	3,837,677			
h Total. Add lines 1a-1f	72,023,025			

Program Service Revenue	Business Code			
		(A)	(B)	(C)
2a EDUCATIONAL SERIES	900099	4,742,794	4,742,794	
f All other program service revenue				
g Total. Add lines 2a-2f		4,742,794		

3 Investment income (including dividends, interest, and other similar amounts)		2,595,090	0	2,595,090
4 Income from investment of tax-exempt bond proceeds		0		
5 Royalties		0		
	(i) Real		(ii) Personal	
6a Gross rents	6a			
b Less: rental expenses	6b			

c Rental income or (loss)		6c	0	0				
d Net rental income or (loss)					0			
Other Revenue	7a Gross amount from sales of assets other than inventory		(i) Securities	(ii) Other				
	Less: cost or other basis and sales expenses		7b	35,741,139				
	Gain or (loss)		7c	40,095				
	d Net gain or (loss)					40,095		40,095
i Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18		8a		0				
b Less: direct expenses		8b		0				
c Net income or (loss) from fundraising events					0			
9a Gross income from gaming activities. See Part IV, line 19		9a		0				
b Less: direct expenses		9b		0				
c Net income or (loss) from gaming activities					0			
10a Gross sales of inventory, less returns and allowances		10a		0				
b Less: cost of goods sold		10b		0				
c Net income or (loss) from sales of inventory					0			
11a		Business Code						
b								
d All other revenue								
e Total. Add lines 11a-11d					0			
12 Total revenue. See instructions					79,401,004	4,742,794	0	2,635,185

Form 990 (2022)

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	0			
2 Grants and other assistance to domestic individuals. See Part IV, line 22	0			
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.	0			
4 Benefits paid to or for members	0			
5 Compensation of current officers, directors, trustees, and key employees	5,936,975	2,018,074	2,901,625	1,017,276
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)	0			

under section 4958(f)(1) and persons described in section 4958(c)(3)(B)					
7	Other salaries and wages	26,456,477	12,299,536	5,866,135	8,290,806
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	2,470,045	1,181,481	544,772	743,792
9	Other employee benefits	3,892,654	1,595,732	1,098,813	1,198,109
10	Payroll taxes	2,010,155	811,038	628,542	570,575
11	Fees for services (non-employees):				
a	Management	0			
b	Legal	245,526	8,474	234,921	2,131
c	Accounting	189,739	6,463	179,710	3,566
d	Lobbying	0			
e	Professional fundraising services. See Part IV, line 17	132,886			132,886
f	Investment management fees	232,668		232,668	
g	Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	2,810,971	1,020,941	1,243,990	546,040
12	Advertising and promotion	0			
13	Office expenses	2,280,853	803,619	837,162	640,072
14	Information technology	1,231,107	456,987	462,198	311,922
15	Royalties	0			
16	Occupancy	4,342,396	1,682,474	759,023	1,900,899
17	Travel	665,483	299,964	146,389	219,130
18	Payments of travel or entertainment expenses for any federal, state, or local public officials	0			
19	Conferences, conventions, and meetings	12,107,128	6,994,242	1,998,756	3,114,130
20	Interest	1,656,779	702,085	441,084	513,610
21	Payments to affiliates	0			
22	Depreciation, depletion, and amortization	3,577,653	1,499,907	896,525	1,181,221
23	Insurance	520,129	22,709	481,656	15,764
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	BAD DEBT EXPENSE	6,666,057		6,666,057	
b	CONTRIBUTIONS TO UDP	2,000,000	2,000,000		
c	EDUCATIONAL PROG & DIRECT MAIL	1,917,206	618,104	78	1,299,024
d	CONTRIBUTIONS TO CANDIDATES	786,500	786,500		
e	All other expenses	951,675	72,011	878,681	983
25	Total functional expenses. Add lines 1 through 24e	83,081,062	34,880,341	26,498,785	21,701,936
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).				

Form 990 (2022)

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
1	Cash—non-interest-bearing	26,832,942	1	32,521,907
2	Savings and temporary cash investments	0	2	0
3	Pledges and grants receivable, net	0	3	0
4	Accounts receivable, net	20,270,768	4	16,626,191
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

Assets	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		5,140,327	9	4,738,935	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a	62,457,266			
	b	Less: accumulated depreciation	10b	28,348,589	10c	34,108,677	
	11	Investments—publicly traded securities		71,481,584	11	68,311,510	
	12	Investments—other securities. See Part IV, line 11		429,610	12	411,122	
	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		2,886,154	15	13,877,831	
	16	Total assets. Add lines 1 through 15 (must equal line 33)		163,965,523	16	170,596,173	
	Liabilities	17	Accounts payable and accrued expenses		18,778,510	17	18,601,279
		18	Grants payable		0	18	0
		19	Deferred revenue		3,904,226	19	532,418
		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		16,964,677	23	16,180,573	
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		10,877,876	25	24,164,396	
26		Total liabilities. Add lines 17 through 25		50,525,289	26	59,478,666	
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		92,567,626	27	93,820,003	
	28	Net assets with donor restrictions		20,872,608	28	17,297,504	
	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		113,440,234	32	111,117,507	
33	Total liabilities and net assets/fund balances		163,965,523	33	170,596,173		

Form 990 (2022)

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	79,401,004
2	Total expenses (must equal Part IX, column (A), line 25)	2	83,081,062
3	Revenue less expenses. Subtract line 2 from line 1	3	-3,680,058
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	113,440,234
5	Net unrealized gains (losses) on investments	5	1,357,331
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 (B))	10	111,117,507

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
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	
c 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 Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		No
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.		

Form 990 (2022)

Form 990 (2022)

Additional Data

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Software ID:
Software Version:

Schedule B

(Form 990) Department of the Treasury Internal Revenue Service

Schedule of Contributors

Attach to Form 990, 990-EZ, or 990-PF. Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2022

Table with 2 columns: Name of the organization (American Israel Public Affairs Committee) and Employer identification number (53-0217164).

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 1/3% support test...
For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor...
For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor...

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 <small>(Complete Part II for noncash contributions.)</small>
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <small>(Complete Part II for noncash contributions.)</small>
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <small>(Complete Part II for noncash contributions.)</small>
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <small>(Complete Part II for noncash contributions.)</small>
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <small>(Complete Part II for noncash contributions.)</small>
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <small>(Complete Part II for noncash contributions.)</small>

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
-	_____	_____ \$	_____
-	_____	_____ \$	_____
-	_____	_____ \$	_____
-	_____	_____ \$	_____
-	_____	_____ \$	_____
-	_____	_____ \$	_____
-	_____	_____ \$	_____

Schedule B (Form 990) (2022)

Schedule B (Form 990) (2022)

Page 4

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	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
(e) Transfer of gift			
	Transferee's name, address, and ZIP 4		Relationship of transferor to transferee
	<hr/> <hr/>	<hr/> <hr/>	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
(e) Transfer of gift			
	Transferee's name, address, and ZIP 4		Relationship of transferor to transferee
	<hr/> <hr/>	<hr/> <hr/>	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
(e) Transfer of gift			
	Transferee's name, address, and ZIP 4		Relationship of transferor to transferee
	<hr/> <hr/>	<hr/> <hr/>	

Schedule B (Form 990) (2022)

Additional Data

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**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

2022

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	\$ 12,343,239
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	\$	10,343,239
2	Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities	\$	2,000,000
3	Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b.	\$	12,343,239
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	4,381,943	0
(2) United Democracy project	200 MASSACHUSETTS AVE NW 440 Washington, DC 20001	87-4162668	2,000,000	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.

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?

Yes 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) 2019	(b) 2020	(c) 2021	(d) 2022	(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					

Schedule C (Form 990) 2022

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)).

For each "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.

	(a)		(b)
	Yes	No	Amount
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 2023, AIPAC MADE A \$2 MILLION CONTRIBUTION TO UDP.

Schedule C (Form 990) 2022

Additional Data

Return to Form

SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No. 1545-0047

2022

Open to Public Inspection

Department of the Treasury Internal Revenue Service

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.

Table with 2 columns: Name of the organization (American Israel Public Affairs Committee) and 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.

Table with 3 columns: Line number, (a) Donor advised funds, (b) Funds and other accounts. Includes questions 1-6 regarding donor advisement and grant fund usage.

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

Table with 3 columns: Line number, Description, and Held at the End of the Year (2a-2d). Includes questions 1-9 regarding 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.

Table with 3 columns: Line number, Description, and Amount. Includes questions 1a-1b and 2a-2b regarding art and historical treasures.

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 |
|---|--------|
| 1c Beginning balance | |
| 1d Additions during the year | |
| 1e Distributions during the year | |
| 1f Ending balance | |
- 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	9,144,964	10,493,689	8,532,965	7,980,042	6,271,181
b Contributions	542,106	506,850	860,815	270,407	1,624,310
c Net investment earnings, gains, and losses	1,153,418	-1,614,444	1,441,394	556,042	309,018
d Grants or scholarships					
e Other expenditures for facilities and programs	324,256	241,131	341,485	273,526	224,467
f Administrative expenses					
g End of year balance	10,516,232	9,144,964	10,493,689	8,532,965	7,980,042

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a** Board designated or quasi-endowment ▶ 94.000 %
 - b** Permanent endowment ▶ 2.000 %
 - c** Term endowment ▶ 4.000 %
- 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 | <input type="checkbox"/> | <input type="checkbox"/> |
| (ii) Related organizations | <input type="checkbox"/> | <input type="checkbox"/> |
- 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		37,800,940	14,867,472	22,933,468
c Leasehold improvements		2,747,771	2,048,385	699,386
d Equipment		1,087,297	894,103	193,194
e Other		12,034,555	10,538,629	1,495,926
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) . . . ▶				34,108,677

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) RIGHT-OF-USE ASSETS - OP LEASE	12,998,546
(2) INSURANCE CASH SURRENDER VALUE	879,285
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col.(B) line 15.)	13,877,831

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.

(a) Description of liability	(b) Book value
1. (1) Federal income taxes	0
PAYABLE TO AFFILIATE	10,000,000
OPERATING FASE IABII ITIES	13,862,453

OPERATING EXPENSES	1,392,100
DUE TO AFFILIATES	301,943
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	24,164,396

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

Schedule D (Form 990) 2022

Schedule D (Form 990) 2022

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	80,525,667
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	1,357,331
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	1,357,331
3	Subtract line 2e from line 1	3	79,168,336
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	232,668
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	232,668
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	79,401,004

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	82,848,394
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	82,848,394
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	232,668
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	232,668
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	83,081,062

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 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

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 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, 2020

Schedule D (Form 990) 2022

Additional Data

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SCHEDULE G (Form 990)

Supplemental Information Regarding Fundraising or Gaming Activities

OMB No. 1545-0047

2022

Open to Public Inspection

Department of the Treasury Internal Revenue Service

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 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... 2b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements...

Table with 6 columns: (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. Includes rows for AB DATA and SIEGEL MARKETING GROUP.

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

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Software ID:

Schedule J
(Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

OMB No. 1545-0047

2022

Open to Public Inspection

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.

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

Part I Questions Regarding Compensation

		Yes	No
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.	1b	
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?	2	
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?	4a	No
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	4b	Yes
c	Participate in, or receive payment from, an equity-based compensation arrangement?	4c	No
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?	5a	No
b	Any related organization?	5b	No
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?	6a	No
b	Any related organization?	6b	No
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.	7	No
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.	8	No
9	If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	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 Chief Executive Officer	(i)	998,227	0	225,688	32,300	34,654	1,290,869	0
	(ii)	0	0	0	0	0	0	0
2 Richard L Fishman Co Chief Executive Officer	(i)	937,721	0	278,325	32,300	44,415	1,292,761	0
	(ii)	0	0	0	0	0	0	0
3 Arne Christenson MD of Policy and POLITICS	(i)	730,777	0	0	32,300	44,415	807,492	0
	(ii)	0	0	0	0	0	0	0
4 Elliot Brandt MD of National Affairs	(i)	660,968	0	20,500	32,300	28,132	741,900	0
	(ii)	0	0	0	0	0	0	0
5 Brian T Shankman Chief Strategic Director	(i)	655,504	0	20,500	32,300	39,513	747,817	0
	(ii)	0	0	0	0	0	0	0
6 Elias Saratovskv	(i)	650,622	0	20,500	32,300	39,513	742,935	0

Director of Regional Affairs	(i)	----- 0	0	20,500	32,300	41,793	740,157	0
	(ii)	----- 0	0	0	0	0	0	0
7 Michael Sachs Atlantic States Director	(i)	645,564	0	20,500	32,300	41,793	740,157	0
	(ii)	----- 0	0	0	0	0	0	0
8 Robert H Bassin CEO United Democracy Project	(i)	600,156	0	20,500	32,300	44,415	697,371	0
	(ii)	----- 0	0	0	0	0	0	0
9 Philip S Friedman General Counsel & Director	(i)	617,619	0	0	3,143	28,998	649,760	0
	(ii)	----- 0	0	0	0	0	0	0
10 Jeremy Rider Dir of Events & Creative svcs	(i)	530,637	0	20,500	32,300	41,783	625,220	0
	(ii)	----- 0	0	0	0	0	0	0
11 Suzanne M Kinzer Chief Financial Officer	(i)	496,241	0	0	32,300	24,870	553,411	0
	(ii)	----- 0	0	0	0	0	0	0
12 Samantha C Margolis Chief Administrative Officer	(i)	408,841	0	20,500	32,300	16,601	478,242	0
	(ii)	----- 0	0	0	0	0	0	0

Schedule J (Form 990) 2022

Schedule J (Form 990) 2022

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: \$357,767 RICHARD FISHMAN: \$648,661 ELLIOT BRANDT, BRIAN SHANKMAN, ELIAS SARATOVSKY, MICHAEL SACHS, ROB BASSIN, JEREMY RIDER AND SAMANTHA MARGOLIS EACH RECEIVED \$20,500. THE COMMITTEE HAS ESTABLISHED A 457(F) SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN FOR THE BENEFIT OF CERTAIN EXECUTIVES. THE COMMITTEE RECOGNIZED \$1,006,428 OF THE EXPENSE TO THE SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN DURING THE YEAR ENDED SEPTEMBER 30, 2023.

Schedule J (Form 990) 2022

Additional Data

Return to Form

Software ID:

Schedule L
(Form 990)

Transactions with Interested Persons

OMB No. 1545-0047

2022

Open to Public Inspection

Department of the Treasury

▶ 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.

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	242,012	OFFICE SPACE		No

Part V Supplemental Information

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

Return Reference	Explanation

Software ID:
Software Version:

SCHEDULE M (Form 990)

Noncash Contributions

OMB No. 1545-0047

2022

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

Table with 4 columns: (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. Row 9 shows Securities-Publicly traded with value 3,837,677 FMV.

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

Table with 3 columns: Question (30a, 31, 32a, 33), Yes, No. 30a: During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28... 31: Does the organization have a gift acceptance policy... 32a: Does the organization hire or use third parties... 33: If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked...

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

column (d), 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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Schedule M (Form 990) (2022)

Additional Data

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**SCHEDULE O
(Form 990)**

Supplemental Information to Form 990 or 990-EZ

OMB No. 1545-0047

2022

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 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.

SCHEDULE R (Form 990)

Related Organizations and Unrelated Partnerships

OMB No. 1545-0047

2022

Open to Public Inspection

Department of the Treasury Internal Revenue Service

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.

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.

Table with 6 columns: (a) Name, address, and EIN; (b) Primary activity; (c) Legal domicile; (d) Total income; (e) End-of-year assets; (f) Direct controlling entity. Includes entry for 251 MASSACHUSETTS AVENUE LLC.

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.

Table with 7 columns: (a) Name, address, and EIN; (b) Primary activity; (c) Legal domicile; (d) Exempt Code section; (e) Public charity status; (f) Direct controlling entity; (g) Section 512(b)(13) controlled entity? Includes entries for AMERICAN ISRAEL EDUCATION FOUNDATION, AIPAC-alef israel ra, AIPAC PAC, and UNITED DEMOCRACY PROJECT.

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Cat. No. 50135Y

Schedule R (Form 990) 2022

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.

Table with 11 columns: (a) Name, address, and EIN; (b) Primary activity; (c) Legal domicile; (d) Direct controlling entity; (e) Predominant income; (f) Share of total income; (g) Share of end-of-year assets; (h) Disproportionate allocations; (i) Code V-UBI amount; (j) General or managing partner; (k) Percentage ownership.

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.

Table with 9 columns: (a) Name, address, and EIN; (b) Primary activity; (c) Legal domicile; (d) Direct controlling entity; (e) Type of entity; (f) Share of total income; (g) Share of end-of-year assets; (h) Percentage ownership; (i) Section 512(b)(13) controlled entity?.

