Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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.

OMB No. 1545-0047

2024

Open to Public Inspection

A For the 2024 calendar year, or tax year beginning 10-01-2024 , and ending 09-30-2025

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

C Name of organization
AMERICAN ISRAEL PUBLIC AFFAIRS COMMITTEE

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 $ 171,941,993

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

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

H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. See instructions.

H(c) Group exemption number

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

J Website: WWW.AIPAC.ORG

K Form of organization: ☑ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation: 1963

M State of legal domicile: DC

Part I Summary

1 Briefly describe the organization's mission or most significant activities:
AIPAC IS AN AMERICAN GRASSROOTS ORGANIZATION THAT WORKS TO STRENGTHEN THE U.S.-ISRAEL PARTNERSHIP. OUR MISSION IS TO ENCOURAGE AND PERSUADE THE U.S. GOVERNMENT TO ENACT SPECIFIC POLICIES THAT CREATE A STRONG, ENDURING, AND MUTUALLY BENEFICIAL RELATIONSHIP WITH OUR ALLY ISRAEL.

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

3	Number of voting members of the governing body (Part VI, line 1a)	**3**	39
4	Number of independent voting members of the governing body (Part VI, line 1b)	**4**	38
5	Total number of individuals employed in calendar year 2024 (Part V, line 2a)	**5**	362
6	Total number of volunteers (estimate if necessary)	**6**	42
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

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	149,353,800	113,407,711
9	Program service revenue (Part VIII, line 2g)	1,711,521	2,918,046
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	5,383,396	6,205,360
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		8,007
12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	156,448,717	122,539,124
13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	1,150,000	425,000
14	Benefits paid to or for members (Part IX, column (A), line 4)		0
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	42,778,474	46,205,336
16a	Professional fundraising fees (Part IX, column (A), line 11e)	184,462	152,541
b	Total fundraising expenses (Part IX, column (D), line 25) 24,451,652		
17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	56,250,733	71,511,424
18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	100,363,669	118,294,301
19	Revenue less expenses. Subtract line 18 from line 12	56,085,048	4,244,823

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	229,573,060	237,264,281
21	Total liabilities (Part X, line 26)	58,004,136	59,675,005
22	Net assets or fund balances. Subtract line 21 from line 20	171,568,924	177,589,276

Part II Signature Block

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

Sign Here

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

2026-08-20
Date

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
		2026-08-20		P00247720

Firm's name BDO USA — Firm's EIN 13-5381590

Firm's address 8401 GREENSBORO DR STE 800
MCLEAN, VA 221023599 — Phone no. (703) 893-0600

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

AIPAC IS AN AMERICAN GRASSROOTS ORGANIZATION THAT WORKS TO STRENGTHEN THE U.S.-ISRAEL PARTNERSHIP. OUR MISSION IS TO ENCOURAGE AND PERSUADE THE U.S. GOVERNMENT TO ENACT SPECIFIC POLICIES THAT CREATE A STRONG, ENDURING, AND MUTUALLY BENEFICIAL RELATIONSHIP WITH OUR ALLY 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 $ 41,222,425 including grants of $) (Revenue $)

POLITICAL: TO SUPPORT PRO-ISRAEL POLITICS BY MAKING DIRECT POLITICAL CONTRIBUTIONS TO PRO-ISRAEL MEMBERS OF CONGRESS (MOCS) AND CANDIDATES THROUGH THE AIPAC PAC AND TO MAKE POLITICAL CONTRIBUTIONS TO SUPER PACS. TO PROVIDE INFORMATION AND ACCESS TO AN ON-LINE PORTAL TO 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 $ 16,099,860 including grants of $) (Revenue $ 2,918,046)

INFORMATION AND MEMBER EDUCATION: TO GATHER AND DISSEMINATE INFORMATION ON ISSUES AFFECTING THE U.S - ISRAEL RELATIONSHIP. IN ADDITION, HOST MISSION TRIPS TO EDUCATE PARTICIPANTS ON THE IMPORTANCE OF THE U.S. - ISRAEL RELATIONSHIP.

4c (Code:) (Expenses $ 7,320,855 including grants of $) (Revenue $)

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** 64,643,140

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*	1		No
2	Is the organization required to complete *Schedule B, Schedule of Contributors*? See instructions.	2	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*	3	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*	4		No
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? *If "Yes," complete Schedule D,* Part 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? *If "Yes," complete Schedule D, Part II*	7		No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D,* Part III	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? *If "Yes," complete Schedule D, Part IV*	9		No
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi endowments? *If "Yes," complete Schedule D, Part V*	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? *If "Yes," complete Schedule D,* Part VI.	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? *If "Yes," complete Schedule D, Part VII*	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? *If "Yes," complete Schedule D, Part VIII*	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? *If "Yes," complete Schedule D, Part IX*	11d		No
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	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)? *If "Yes," complete Schedule D, Part X*	11f	Yes	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a	Yes	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b	Yes	
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	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? *If "Yes," complete Schedule F, Parts I and IV*	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? *If "Yes," complete Schedule F, Parts II and IV*	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? *If "Yes," complete Schedule F, Parts III and IV*	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? *If "Yes," complete Schedule G, Part 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? *If "Yes," complete Schedule G, Part II*	18		No
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		No
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	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? *If "Yes," complete Schedule I, Parts I and II*	21	Yes	

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? *If "Yes," complete Schedule I, Parts I and III*	22		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? *If "Yes," complete Schedule J*	23	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? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	24a		No
b	Did the organization invest any proceeds of 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		No
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		No
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? *If "Yes," complete Schedule L,* Part 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? *If "Yes," complete Schedule L,* Part 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? *If "Yes," complete Schedule L, Part II*	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? *If "Yes," complete Schedule L,* Part III	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? *If "Yes," complete Schedule L, Part IV*	28a	Yes	
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	28b		No
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? *If "Yes," complete Schedule L, Part IV*	28c		No
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	29	Yes	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	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?	33	Yes	
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	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)? *If "Yes," complete Schedule R, Part V, line 2*	35b	Yes	
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		No
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? *If "Yes," complete Schedule R, Part VI*	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	1a	184		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c		Yes	

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**	362		
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? *If "No" to line 3b, provide an explanation in Schedule O*			**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
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.	**1a**	39		
b	Enter the number of voting members included in line 1a, above, who are independent	**1b**	38		
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?			Yes	
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	
b	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?	**10a**		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?	**10b**		No
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	**11a**	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*	**12a**	Yes	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	**12b**	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*	**12c**	Yes	
13	Did the organization have a written whistleblower policy?	**13**	Yes	
14	Did the organization have a written document retention and destruction policy?	**14**	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	**15a**	Yes	
b	Other officers or key employees of the organization	**15b**	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?	**16a**		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?	**16b**		No

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed CA,FL,GA,AL,HI,IL,KS,KY,MD,MA,MN,MS,NH,NJ,NY,NC,ND,OR,PA,RI,SC,TN,VA,AR,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

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, or highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	**Institutional Trustee;**	Officer	Key employee	Highest compensated employee	Former			
(1) BERNIE KAMINETSKY PRESIDENT	8.0 0	X		X				0	0	0
(2) DAVID STERLING SECRETARY/TREASURER	8.0 0	X		X				0	0	0
(3) ELLIOT BRANDT CHIEF EXECUTIVE OFFICER	40.0 0	X		X				862,888	0	46,447
(4) HOWARD KOHR CHIEF EXECUTIVE OFFICER (THRU 12/31/24)	40.0 0	X		X				1,488,666	0	53,889
(5) MICHAEL TUCHIN CHAIRPERSON	4.0 4.0	X		X				0	0	0
(6) ALAN FRANCO BOARD MEMBER	8.0 0	X						0	0	0
(7) ALAN LEVOW BOARD MEMBER	4.0 4.0	X						0	0	0
(8) AMY FRIEDKIN BOARD MEMBER	8.0 0	X						0	0	0
(9) ANITA FRIEDMAN BOARD MEMBER	8.0 0	X						0	0	0
(10) BERNICE MANOCHERIAN BOARD MEMBER	8.0 0	X						0	0	0
(11) BETSY BERNS KORN BOARD MEMBER	4.0 4.0	X						0	0	0
(12) BOB PINCUS BOARD MEMBER	8.0 0	X						0	0	0
(13) BONNIE SIEGEL BOARD MEMBER	8.0 0	X						0	0	0
(14) DAVID VICTOR BOARD MEMBER	4.0 4.0	X						0	0	0
(15) DEBBIE RUDY BOARD MEMBER	8.0 0	X						0	0	0
(16) DONNA BENDER BOARD MEMBER	4.0 4.0	X						0	0	0
(17) EDWARD LEVY JR BOARD MEMBER	8.0 0	X						0	0	0

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee;	Officer	Key employee	Highest compensated employee	Former			
(18) ERIKA NEUBERG BOARD MEMBER	8.00	X						0	0	0
(19) HARRIET SCHLEIFER BOARD MEMBER	8.00	X						0	0	0
(20) HILARY SMITH KAPNER BOARD MEMBER	4.00	X						0	0	0
(21) HOWARD FRIEDMAN BOARD MEMBER	4.00	X						0	0	0
(22) JAMIE SPRAYREGEN BOARD MEMBER	8.00	X						0	0	0
(23) JAN ZAKOWSKI BOARD MEMBER	8.00	X						0	0	0
(24) JULIE PLATT BOARD MEMBER	8.00	X						0	0	0
(25) KEVIN PAILET BOARD MEMBER	8.00	X						0	0	0
(26) LEE ROSENBERG BOARD MEMBER	4.00	X						0	0	0
(27) LILLIAN PINKUS BOARD MEMBER	8.00	X						0	0	0
(28) MARK RUBIN BOARD MEMBER	8.00	X						0	0	0
(29) MATT ENGEL BOARD MEMBER	8.00	X						0	0	0
(30) MICHAEL KASSEN BOARD MEMBER	4.00	X						0	0	0
(31) PHIL ROBERTS BOARD MEMBER	8.00	X						0	0	0
(32) ROBERT COHEN BOARD MEMBER	4.00	X						0	0	0
(33) RONALD BAKALARZ BOARD MEMBER	8.00	X						0	0	0
(34) SANDY PERL BOARD MEMBER	8.00	X						0	0	0
(35) SARIT CATZ BOARD MEMBER	8.00	X						0	0	0
(36) STEVE DEMBY BOARD MEMBER	8.00	X						0	0	0
(37) STEVE GROSSMAN BOARD MEMBER	8.00	X						0	0	0
(38) SUSIE BENDER BOARD MEMBER	4.00	X						0	0	0
(39) TIM WULIGER BOARD MEMBER	8.00	X						0	0	0
(40) VICTOR KOHN BOARD MEMBER	8.00	X						0	0	0
(41) YANA LUKEMAN BOARD MEMBER	8.00	X						0	0	0
(42) YEHUDA NEUBERGER BOARD MEMBER	8.00	X						0	0	0
(43) ARNE CHRISTENSON CHIEF OPERATING OFFICER	40.05.0			X				858,905	0	53,347
(44) PHILIP FRIEDMAN GENERAL COUNSEL AND CHIEF OF POLITICAL OPERATIONS	40.00			X				698,632	0	59,033
(45) SUZANNE KINZER CHIEF FINANCIAL OFFICER	40.05.0			X				578,306	0	50,160
(46) ADAM HARRIS CHIEF COMMUNICATIONS & DIGITAL OFFICER	40.00				X			463,373	0	50,915
(47) SAMANTHA MARGOLIS CHIEF ADMINISTRATIVE OFFICER/CHIEF OF STAFF	40.00				X			508,926	0	48,059
(48) WAYNE KLITOFSKY CHIEF GROWTH OFFICER	40.00				X			607,046	0	50,969
(49) BRIAN SHANKMAN CHIEF STRATEGY DIRECTOR FOR NATIONAL AFFAIRS	40.00					X		778,753	0	49,245
(50) DAVID GILLETTE EXECUTIVE VP, PGA	40.00					X		567,839	0	46,131
(51) JEREMY RIDER EXECUTIVE VP OF EVENTS SECURITY AND FACILITIES	40.00					X		624,703	0	49,525
(52) MICHAEL SACHS EVP, NORTHEAST	40.00					X		734,823	0	55,355
(53) ROBERT BASSIN CEO UNITED DEMOCRACY PROJECT	40.00					X		721,973	0	54,147
1b Sub-Total										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								9,494,833	0	667,222

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization 223

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
RATIONAL 360 INC 1828 L STREET NW SUITE 640 WASHINGTON, DC 20036	DIGITAL CONSULTING	2,938,346
FOREMOST GLATT KOSHER CATERERS INC 65 ANDERSON AVENUE MOONACHIE, NJ 07074	CATERING SERVICES	2,421,657
ONMESSAGE INC 705 MELVIN AVENUE 105 ANNAPOLIS, MD 21401	DIGITAL CONSULTING	2,060,934
CAMPAIGN COMMUNICATION SOLUTIONS INC 41750 RANCHO LAS PALMAS DR STE E-3 RANCHO MIRAGE, CA 92270	CAMPAIGN CALLS	1,683,594
NEW DEMAND LLC 8 SOUTHHVIEW DRIVE BOONTON TOWNSHIP, NJ 07995	TECHNOLOGY CONSULTING	1,039,417

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization 31

Part VIII Statement of Revenue

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

	(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants, and OtherAmt Similar Amounts				
1a Federated campaigns . .	1a			
b Membership dues . .	1b			
c Fundraising events . .	1c			
d Related organizations	1d			
e Government grants (contributions)	1e			
f All other contributions, gifts, grants, and similar amounts not included above	1f	113,407,711		
g Noncash contributions included in lines 1a - 1f:$	1g	12,229,383		
h **Total.** Add lines 1a-1f				113,407,711
Program Service Revenue	Business Code				
2a EDUCATIONAL SERIES	900099	2,908,046	2,908,046		
b MANAGEMENT FEES	900099	10,000	10,000		
c					
d					
e					
f All other program service revenue.		0	0	0	0
g **Total.** Add lines 2a–2f.	2,918,046				
3 Investment income (including dividends, interest, and other similar amounts)		5,933,014			5,933,014
4 Income from investment of tax-exempt bond proceeds					
5 Royalties		8,007			8,007
		(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)					
		(i) Securities	(ii) Other		
7a Gross amount from sales of assets other than inventory	7a	49,675,215			
b Less: cost or other basis and sales expenses	7b	49,402,869			
c Gain or (loss)	7c	272,346	0		
d Net gain or (loss)		272,346			272,346
8a Gross income from fundraising events (not including $ _____ of contributions reported on line 1c). See Part IV, line 18	8a				
b Less: direct expenses	8b				
c Net income or (loss) from fundraising events . .					
9a Gross income from gaming activities. See Part IV, line 19 . . .	9a				
b Less: direct expenses	9b				
c Net income or (loss) from gaming activities . .					
10a Gross sales of inventory, less returns and allowances . .	10a				
b Less: cost of goods sold . .	10b				
c Net income or (loss) from sales of inventory . .					
Other Revenue	Business Code				
11a					
b					
OtherRevenueMiscAmt c					
d All other revenue		0	0	0	0
e **Total.** Add lines 11a–11d		0			
12 **Total revenue.** See instructions		122,539,124	2,918,046	0	6,213,367

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	425,000	425,000		
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	5,469,966	3,396,446	1,434,496	639,024
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	30,226,135	11,569,444	9,124,930	9,531,761
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	2,975,058	1,348,739	770,464	855,855
9 Other employee benefits	5,087,231	2,024,229	1,524,770	1,538,232
10 Payroll taxes	2,446,946	956,232	816,478	674,236
11 Fees for services (non-employees):				
a Management				
b Legal	353,279	7,699	344,697	883
c Accounting	180,899	7,219	169,462	4,218
d Lobbying				
e Professional fundraising services. See Part IV, line 17	152,541			152,541
f Investment management fees	237,618		237,618	
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	3,458,717	1,313,702	1,606,166	538,849
12 Advertising and promotion				
13 Office expenses	4,356,705	995,298	2,571,930	789,477
14 Information technology	2,317,084	900,200	769,406	647,478
15 Royalties				
16 Occupancy	4,274,309	1,733,787	879,472	1,661,050
17 Travel	850,565	384,851	194,182	271,532
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	16,124,707	8,450,142	3,188,765	4,485,800
20 Interest	1,456,179	585,966	414,993	455,220
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	1,619,391	657,122	435,414	526,855
23 Insurance	503,483	14,546	479,009	9,928
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a CONTRIBUTIONS TO UDP	25,000,000	25,000,000		
b EDUCATIONAL PROG & DIRECT MAIL	5,062,001	3,405,341	205	1,656,455
c BAD DEBT EXPENSE	3,279,310		3,279,310	
d CONTRIBUTIONS TO CANDIDATES	1,276,500	1,276,500		
e All other expenses	1,160,677	190,677	957,742	12,258
25 **Total functional expenses.** Add lines 1 through 24e	118,294,301	64,643,140	29,199,509	24,451,652
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 ☐ if following SOP 98-2 (ASC 958-720).				

Part X Balance Sheet

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

				(A) Beginning of year		(B) End of year
Assets	1	Cash–non-interest-bearing		33,901,748	1	36,066,954
	2	Savings and temporary cash investments			2	
	3	Pledges and grants receivable, net			3	
	4	Accounts receivable, net		17,428,412	4	29,591,397
	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			5	0
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)			6	0
	7	Notes and loans receivable, net			7	
	8	Inventories for sale or use			8	
	9	Prepaid expenses and deferred charges		4,871,298	9	8,817,769
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 64,176,820			
	b	Less: accumulated depreciation	10b 32,101,395	32,563,839	10c	32,075,425
	11	Investments—publicly traded securities		129,916,819	11	121,474,585
	12	Investments—other securities. See Part IV, line 11		0	12	
	13	Investments—program-related. See Part IV, line 11		0	13	
	14	Intangible assets			14	
	15	Other assets. See Part IV, line 11		10,890,944	15	9,238,151
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)		229,573,060	16	237,264,281
Liabilities	17	Accounts payable and accrued expenses		21,545,544	17	21,135,295
	18	Grants payable			18	
	19	Deferred revenue		756,066	19	3,547,418
	20	Tax-exempt bond liabilities			20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D			21	
	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			22	0
	23	Secured mortgages and notes payable to unrelated third parties		15,396,469	23	14,612,361
	24	Unsecured notes and loans payable to unrelated third parties			24	
	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		20,306,057	25	20,379,931
	26	**Total liabilities.** Add lines 17 through 25		58,004,136	26	59,675,005
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here** ☑ **and complete lines 27, 28, 32, and 33.**				
	27	Net assets without donor restrictions		153,347,555	27	147,138,763
	28	Net assets with donor restrictions		18,221,369	28	30,450,513
		Organizations that do not follow FASB ASC 958, check here ▶ ☐ **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		171,568,924	32	177,589,276
	33	Total liabilities and net assets/fund balances		229,573,060	33	237,264,281

Part XI Reconcilliation 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	122,539,124
2	Total expenses (must equal Part IX, column (A), line 25)	2	118,294,301
3	Revenue less expenses. Subtract line 2 from line 1	3	4,244,823
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	171,568,924
5	Net unrealized gains (losses) on investments	5	1,775,529
6	Donated services and use of facilities	6	0
7	Investment expenses	7	0
8	Prior period adjustments	8	0
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column	10	177,589,276

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: ☐ Cash ☑ Accrual ☐ 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?	2a		No
	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: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b	Yes	
	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: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
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?	2c	Yes	
	If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.			
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?	3a		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.	3b		

Additional Data

Return to Form

Software ID: 24020961
Software Version: 2024v5.1

Form 990, Special Condition Description:

Special Condition Description

Schedule B
(Form 990)
(Rev. January 2025)
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

Name of the organization
AMERICAN ISRAEL PUBLIC AFFAIRS COMMITTEE

Employer identification number
53-0217164

Organization type (check one):

Filers of:	**Section:**
Form 990 or 990-EZ	☐ 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 of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** $5,000 or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.

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

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than $1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling $5,000 or more during the year . . . . . ▶ $ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization
AMERICAN ISRAEL PUBLIC AFFAIRS COMMITTEE

Employer identification number
53-0217164

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
RESTRICTED		$ RESTRICTED	☐ Person ☐ Payroll ☐ Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		$	☐ Person ☐ Payroll ☐ Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		$	☐ Person ☐ Payroll ☐ Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		$	☐ Person ☐ Payroll ☐ Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		$	☐ Person ☐ Payroll ☐ Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		$	☐ Person ☐ Payroll ☐ Noncash (Complete Part II for noncash contributions.)

Name of organization
AMERICAN ISRAEL PUBLIC AFFAIRS COMMITTEE

Employer identification number
53-0217164

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

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

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

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

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

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

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

Name of organization
AMERICAN ISRAEL PUBLIC AFFAIRS COMMITTEE

Employer identification number
53-0217164

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

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

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

(e) Transfer of gift

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

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

(e) Transfer of gift

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

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

(e) Transfer of gift

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

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

(e) Transfer of gift

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

Additional Data

Return to Form

Software ID: 24020961

Software Version: 2024v5.1

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

2024

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	Employer identification number
AMERICAN ISRAEL PUBLIC AFFAIRS COMMITTEE	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 ▶	$ 38,304,939
3	Volunteer hours for political campaign activities. See instructions	0

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?	☐ Yes ☐ No
4a	Was a correction made?	☐ Yes ☐ 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	$ 13,304,939
2	Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ▶	$ 25,000,000
3	Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b ▶	$ 38,304,939
4	Did the filing organization file **Form 1120-POL** for this year?	☑ Yes ☐ 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) UNITED DEMOCRACY PROJECT	712 H STREET NE SUITE 2691 WASHINGTON,DC 20002	87-4162668	25,000,000	0
2				
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) 2021	(b) 2022	(c) 2023	(d) 2024	(e) Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column(e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

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

For each "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.	(a) Yes	(a) No	(b) 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 DESCRIPTION OF POLITICAL ACTIVITIES	INCLUDED IN THE OPERATIONS OF AIPAC IS THE ACTIVITY OF A CONNECTED POLITICAL ACTION COMMITTEE, THE AMERICAN ISRAEL PUBLIC AFFAIRS COMMITTEE POLITICAL ACTION COMMITTEE (AIPAC PAC). THE AIPAC PAC IS A 527 POLITICAL ORGANIZATION UNDER THE INTERNAL REVENUE CODE (IRC) AND IS GOVERNED UNDER THE LAWS OF THE FEDERAL ELECTION CAMPAIGN ACT (FECA) AS A SEPARATE SEGREGATED FUND (SSF), MORE COMMONLY REFERRED TO AS A "CONNECTED POLITICAL ACTION COMMITTEE (PAC)", WHOSE PURPOSE IS TO SUPPORT CANDIDATES FOR FEDERAL OFFICE WHO ARE SUPPORTIVE OF A STRONG U.S. - ISRAEL RELATIONSHIP. UNITED DEMOCRACY PROJECT (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 2025, AIPAC MADE A $25 MILLION CONTRIBUTION TO UDP.

Additional Data

Return to Form

Software ID: 24020961
Software Version: 2024v5.1

SCHEDULE D
(Form 990)

(Rev. January 2025)
Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ **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.**

OMB No. 1545-0047

Open to Public Inspection

Name of the organization
AMERICAN ISRAEL PUBLIC AFFAIRS COMMITTEE

Employer identification number
53-0217164

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

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

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

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

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

Part II Conservation Easements.

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

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

☐ Preservation of land for public use (e.g., recreation or education)
☐ Preservation of an historically important land area
☐ Protection of natural habitat
☐ Preservation of a certified historic structure
☐ Preservation of open space

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

		Held at the End of the Year
a	Total number of conservation easements	2a	
b	Total acreage restricted by conservation easements	2b	
c	Number of conservation easements on a certified historic structure included in (a)	2c	
d	Number of conservation easements included in (c) acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d	

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):

- a ☐ Public exhibition
- b ☐ Scholarly research
- c ☐ Preservation for future generations
- d ☐ Loan or exchange programs
- e ☐ Other .....

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?. . . ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements.

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

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? . . . . . ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

		Amount
c	Beginning balance	1c
d	Additions during the year	1d
e	Distributions during the year	1e
f	Ending balance	1f

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? . . . ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII . . . . ☐

Part V Endowment Funds.

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	13,070,967	10,516,232	9,144,964	10,493,689	8,532,965
b Contributions . . .	4,541,519	719,054	542,106	506,850	860,815
c Net investment earnings, gains, and losses	1,649,129	2,281,381	1,153,418	-1,614,444	1,441,394
d Grants or scholarships . . .					
e Other expenditures for facilities and programs . . .	520,790	445,700	324,256	241,131	341,485
f Administrative expenses					
g End of year balance	18,740,825	13,070,967	10,516,232	9,144,964	10,493,689

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a Board designated or quasi-endowment ▶ 97.14 %
- b Permanent endowment ▶ 1.07 %
- c Term endowment ▶ 1.79 %

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	3a(i)	No
(ii) Related organizations	3a(ii)	No
b If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R?	3b	

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		38,124,019	16,826,245	21,297,774
c Leasehold improvements		2,843,739	2,375,170	468,569
d Equipment		1,392,542	1,092,281	300,261
e Other		13,029,817	11,807,699	1,222,118
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, column (B), line 10(c).)* . . ▶				32,075,425

Part VII **Investments - Other Securities.**
Complete if the organization answered "Yes" on Form 990, Part IV, line 11b.See Form 990, Part X, line 12.

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

Part VIII **Investments - Program Related.**
Complete if the organization answered 'Yes' on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. *(Column (b) must equal Form 990, Part X, col.(B) line 13.)* ▶		

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

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col.(B) line 15.)* ▶	

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
FEDERAL INCOME TAXES	
PAYABLE TO AFFILIATE	10,000,000
OPERATING LEASE LIABILITIES	8,906,558
DUE TO AFFILIATES	1,473,373
Total. *(Column (b) must equal Form 990, Part X, col.(B) line 25.)* ▶	20,379,931

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

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

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

1	Total revenue, gains, and other support per audited financial statements			1	124,077,035
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a	1,775,529		
b	Donated services and use of facilities	2b	0		
c	Recoveries of prior year grants	2c	0		
d	Other (Describe in Part XIII.)	2d	0		
e	Add lines **2a** through **2d**			2e	1,775,529
3	Subtract line **2e** from line **1**			3	122,301,506
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	237,618		
b	Other (Describe in Part XIII.)	4b	0		
c	Add lines **4a** and **4b**			4c	237,618
5	Total revenue. Add lines **3** and **4c.** (This must equal Form 990, Part I, line 12.)			5	122,539,124

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	118,056,683
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a	0		
b	Prior year adjustments	2b	0		
c	Other losses	2c	0		
d	Other (Describe in Part XIII.)	2d	0		
e	Add lines **2a** through **2d**			2e	0
3	Subtract line **2e** from line **1**			3	118,056,683
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	237,618		
b	Other (Describe in Part XIII.)	4b	0		
c	Add lines **4a** and **4b**			4c	237,618
5	Total expenses. Add lines **3** and **4c.** (This must equal Form 990, Part I, line 18.)			5	118,294,301

Part XIII Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part lV, 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 INTENDED USES OF ENDOWMENT FUNDS	THE INTENDED USE OF ENDOWMENT FUNDS IS TO SUPPORT AIPAC'S PROGRAM SERVICES.
SCHEDULE D, PART X, LINE 2 FIN 48 (ASC 740) FOOTNOTE	UNDER ASC TOPIC 740-10, ACCOUNTING FOR UNCERTAINTY IN INCOME TAXES, THE COMMITTEE MAY RECOGNIZE THE TAX BENEFIT FROM AN UNCERTAIN TAX POSITION ONLY IF IT IS MORE LIKELY THAN NOT THAT THE TAX POSITION WILL BE SUSTAINED ON EXAMINATION BY TAXING AUTHORITIES, BASED ON THE TECHNICAL MERITS OF THE POSITION. THE TAX BENEFITS RECOGNIZED IN THE CONSOLIDATED FINANCIAL STATEMENTS FROM SUCH A POSITION ARE MEASURED BASED ON THE LARGEST BENEFIT THAT HAS A GREATER THAN 50% LIKELIHOOD OF BEING REALIZED UPON ULTIMATE SETTLEMENT. MANAGEMENT EVALUATED THE COMMITTEE'S TAX POSITIONS AND CONCLUDED THAT THE COMMITTEE HAD TAKEN NO UNCERTAIN TAX POSITIONS THAT REQUIRE ADJUSTMENT TO THE CONSOLIDATED FINANCIAL STATEMENTS TO COMPLY WITH THE PROVISIONS OF ASC 740-10. GENERALLY, THE COMMITTEE IS NO LONGER SUBJECT TO INCOME TAX EXAMINATIONS BY THE U.S. FEDERAL, STATE OR LOCAL TAX AUTHORITIES FOR YEARS BEFORE SEPTEMBER 30, 2022.

Additional Data

Return to Form

Software ID: 24020961
Software Version: 2024v5.1

SCHEDULE G (Form 990) (Rev. January 2025)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

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

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

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

OMB No. 1545-0047

Open to Public Inspection

Name of the organization
AMERICAN ISRAEL PUBLIC AFFAIRS COMMITTEE

Employer identification number
53-0217164

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

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- **a** ☑ Mail solicitations
- **b** ☑ Internet and email solicitations
- **c** ☑ Phone solicitations
- **d** ☑ In-person solicitations
- **e** ☑ Solicitation of non-government grants
- **f** ☐ Solicitation of government grants
- **g** ☑ Special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☑ **Yes** ☐ **No**

b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least $5,000 by the organization.

	(i) Name and address of individual or entity (fundraiser)	**(ii)** Activity	**(iii)** Did fundraiser have custody or control of contributions? Yes	No	**(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
1	AB DATA 600 AB DATA DRIVE MILWAUKEE, WI 53217	DIRECT MAIL		No	979,537	119,925	859,612
2	SIEGEL MARKETING GROUP 1845 N FARWELL AVENUE 300 MILWAUKEE, WI 53202	TELEMARKETING		No	19,495	10,325	9,170
3	CTC TELEFUND LLC 464 S LOMBARD RD ITASCA, IL 60143	TELEMARKETING		No	45,562	22,291	23,271
4							
5							
6							
7							
8							
9							
10							
Total ▶					1,044,594	152,541	892,053

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.

CA, CO, CT, DC, FL, GA, AL, HI, IL, KS, KY, LA, ME, AK, MD, MA, MI, MN, MS, MO, NV, NH, NJ, NM, NY, NC, ND, OH, OK, OR, PA, AZ, RI, SC, TN, UT, VA, AR, 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 (event type)	**(b)** Event #2 (event type)	**(c)** Other events (total number)	**(d)** Total events (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)**)
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	☐ **Yes** ____ % ☐ **No**	☐ **Yes** ____ % ☐ **No**	☐ **Yes** ____ % ☐ **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

Additional Data Return to Form

Software ID: 24020961
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Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

Schedule I (Form 990)

(Rev. January 2025)

Department of the Treasury
Internal Revenue Service

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

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

▶ **Attach to Form 990.**

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

OMB No. 1545-0047

Open to Public Inspection

Name of the organization
AMERICAN ISRAEL PUBLIC AFFAIRS COMMITTEE

Employer identification number
53-0217164

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? . . . . . ☑ Yes ☐ No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments.

Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than $5,000. Part II can be duplicated if additional space is needed.

(a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1) NATIONAL INTEREST ACTION INC 228 S WASHINGTON ST ALEXANDRIA,VA 22314	99-3171872	501(C)(4)	400,000				DONATION
(2) US GLOBAL LEADERSHIP CAMPAIGN 1129 20TH STREET NW WASHINGTON,DC 20036	52-2024493	501(C)(4)	20,000				DONATION
(3) UNITED JEWISH FEDN OF TIDEWATER 5000 CORP WOODS DR VA BEACH,VA 23462	54-0535603	501(C)(3)	5,000				DONATION

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

3 Enter total number of other organizations listed in the line 1 table . . . . . ▶ 2

Part III **Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22. Part III can be duplicated if additional space is needed.

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

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

Return Reference	Explanation
SCHEDULE I, PART I, LINE 2 PROCEDURES FOR MONITORING USE OF GRANT FUNDS	THESE ARE UNRESTRICTED CONTRIBUTIONS WITH NO FINANCIAL REPORTING REQUIREMENTS.

Additional Data

Return to Form

Software ID: 24020961
Software Version: 2024v5.1

Schedule J (Form 990)

(Rev. January 2025)

Department of the Treasury
Internal Revenue Service

Compensation Information

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.**

OMB No. 1545-0047

Open to Public Inspection

Name of the organization
AMERICAN ISRAEL PUBLIC AFFAIRS COMMITTEE

Employer identification number
53-0217164

Part I Questions Regarding Compensation

			Yes	No
1a	Check the appropiate 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.			
	☐ First-class or charter travel	☐ Housing allowance or residence for personal use		
	☐ Travel for companions	☐ Payments for business use of personal residence		
	☐ Tax idemnification and gross-up payments	☐ Health or social club dues or initiation fees		
	☐ Discretionary spending account	☐ 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.			
	☑ Compensation committee	☐ Written employment contract		
	☑ Independent compensation consultant	☑ Compensation survey or study		
	☑ Form 990 of other organizations	☑ 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 accured 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 (THRU 12/31/24)	(i)	1,230,941	0	257,725	36,420	17,469	1,542,555	0
	(ii)	0	0	0	0	0	0	0
2 ELLIOT BRANDT CHIEF EXECUTIVE OFFICER	(i)	839,888	0	23,000	36,420	10,027	909,335	0
	(ii)	0	0	0	0	0	0	0
3 ARNE CHRISTENSON CHIEF OPERATING OFFICER	(i)	835,905	0	23,000	36,420	16,927	912,252	0
	(ii)	0	0	0	0	0	0	0
4 PHILIP FRIEDMAN GENERAL COUNSEL AND CHIEF OF POLITICAL OPERATIONS	(i)	698,632	0	0	36,420	22,613	757,665	0
	(ii)	0	0	0	0	0	0	0
5 SUZANNE KINZER CHIEF FINANCIAL OFFICER	(i)	578,306	0	0	36,420	13,740	628,466	0
	(ii)	0	0	0	0	0	0	0
6 WAYNE KLITOFSKY CHIEF GROWTH OFFICER	(i)	584,046	0	23,000	36,420	14,549	658,015	0
	(ii)	0	0	0	0	0	0	0
7 SAMANTHA MARGOLIS CHIEF ADMINISTRATIVE OFFICER/CHIEF OF STAFF	(i)	485,926	0	23,000	36,420	11,639	556,985	0
	(ii)	0	0	0	0	0	0	0
8 ADAM HARRIS CHIEF COMMUNICATIONS & DIGITAL OFFICER	(i)	440,373	0	23,000	36,420	14,495	514,288	0
	(ii)	0	0	0	0	0	0	0
9 BRIAN SHANKMAN CHIEF STRATEGY DIRECTOR FOR NATIONAL AFFAIRS	(i)	755,753	0	23,000	36,420	12,825	827,998	0
	(ii)	0	0	0	0	0	0	0
10 MICHAEL SACHS EVP, NORTHEAST	(i)	711,823	0	23,000	36,420	18,935	790,178	0
	(ii)	0	0	0	0	0	0	0
11 ROBERT BASSIN CEO UNITED DEMOCRACY PROJECT	(i)	698,973	0	23,000	36,420	17,727	776,120	0
	(ii)	0	0	0	0	0	0	0
12 JEREMY RIDER EXECUTIVE VP OF EVENTS SECURITY AND FACILITIES	(i)	601,703	0	23,000	36,420	13,105	674,228	0
	(ii)	0	0	0	0	0	0	0
13 DAVID GILLETTE EXECUTIVE VP, PGA	(i)	544,839	0	23,000	36,420	9,711	613,970	0
	(ii)	0	0	0	0	0	0	0

Part III Supplemental Information

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

Return Reference	Explanation
SCHEDULE J, PART I, LINE 3 ARRANGEMENT USED TO ESTABLISH THE TOP MANAGEMENT OFFICIAL'S COMPENSATION	COMPENSATION COMMITTEE, INDEPENDENT COMPENSATION CONSULTANT, FORM 990 OF OTHER ORGANIZATIONS, COMPENSATION SURVEY STUDY, APPROVAL BY THE BOARD OR COMPENSATION COMMITTEE USED TO ESTABLISH THE TOP MANAGEMENT OFFICIAL'S COMPENSATION.
SCHEDULE J, PART I, LINE 4B SUPPLEMENTAL NONQUALIFIED RETIREMENT PLAN	ARNE CHRISTENSON, ELLIOT BRANDT, BRIAN SHANKMAN, MICHAEL SACHS, ROB BASSIN, JEREMY RIDER, WAYNE KLITOFSKY, DAVID GILLETTE, SAMANTHA MARGOLIS, AND ADAM HARRIS EACH RECEIVED $23,000.

Additional Data

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Software Version: 2024v5.1

Schedule L
(Form 990)
(Rev. January 2025)
Department of the Treasury
Internal Revenue Service

Transactions with Interested Persons

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.

OMB No. 1545-0047

Open to Public Inspection

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? To	From	**(e)** Original principal amount	**(f)** Balance due	**(g)** In default? Yes	No	**(h)** Approved by board or committee? Yes	No	**(i)** Written agreement? 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	209,702	OFFICE SPACE		No

Part V Supplemental Information

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

Return Reference	Explanation

Additional Data

Return to Form

Software ID: 24020961
Software Version: 2024v5.1

SCHEDULE M (Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

▶ **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.**

OMB No. 1545-0047

2024

Open to Public Inspection

Name of the organization
AMERICAN ISRAEL PUBLIC AFFAIRS COMMITTEE

Employer identification number
53-0217164

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art—Works of art				
2 Art—Historical treasures				
3 Art—Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities—Publicly traded		386	12,229,383	MARKET VALUE
10 Securities—Closely held stock				
11 Securities—Partnership, LLC, or trust interests				
12 Securities—Miscellaneous				
13 Qualified conservation contribution—Historic structures				
14 Qualified conservation contribution—Other				
15 Real estate—Residential				
16 Real estate—Commercial				
17 Real estate—Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ ( )				
26 Other ▶ ( )				
27 Other ▶ ( )				
28 Other ▶ ( )				

			Yes	No
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	0	
30a	During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?	30a		No
b	If "Yes," describe the arrangement in Part II.			
31	Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?	31	Yes	
32a	Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?	32a		No
b	If "Yes," describe in Part II.			
33	If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.			

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

Return Reference	Explanation

Additional Data

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Software ID: 24020961
Software Version: 2024v5.1

SCHEDULE O
(Form 990)
(Rev. January 2025)
Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or 990-EZ.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization
AMERICAN ISRAEL PUBLIC AFFAIRS COMMITTEE

Employer identification number
53-0217164

Return Reference	Explanation
FORM 990, PART VI, LINE 4 SIGNIFICANT CHANGES TO ORGANIZATIONAL DOCUMENTS	THE AIPAC BYLAWS WERE AMENDED TO ENSURE ALIGNMENT BETWEEN BOARD MEMBER ELECTION CYCLES AND THE TERMS OF OTHER MEMBERS OF THE BOARD OF DIRECTORS.
FORM 990, PART VI, LINE 6 CLASSES OF MEMBERS OR STOCKHOLDERS	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, LINE 7A MEMBERS OR STOCKHOLDERS ELECTING MEMBERS OF GOVERNING BODY	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, LINE 11B REVIEW OF FORM 990 BY GOVERNING BODY	THE AIPAC FORM 990 IS PREPARED AND REVIEWED BY AIPAC'S OUTSIDE ACCOUNTING FIRM UNDER THE DIRECTION AIPAC'S CHIEF FINANCIAL OFFICER. WHEN THE PREPARATION PROCESS IS COMPLETE, FORM 990 IS REVIEWED BY AIPAC MANAGEMENT, INCLUDING THE CONTROLLER, DIRECTOR OF FINANCE, AND CHIEF FINANCIAL OFFICER. UPON COMPLETION OF MANAGEMENT REVIEW, THE FORM 990 IS REVIEWED AND APPROVED BY THE AUDIT COMMITTEE AS REPRESENTATIVES OF THE FULL AIPAC BOARD. ONCE APPROVED BY THE AUDIT COMMITTEE, THE FINAL FORM 990 IS DISTRIBUTED TO THE FULL BOARD PRIOR TO BEING FILED ELECTRONICALLY
FORM 990, PART VI, LINE 12C CONFLICT OF INTEREST POLICY	ON AN ANNUAL BASIS, KEY PERSONS (DEFINED AS BOARD MEMBERS, OFFICERS, AND MEMBERS OF AIPAC'S EXECUTIVE TEAM) MUST ACKNOWLEDGE AND ATTEST TO COMPLIANCE WITH AIPAC'S PROCEDURES FOR DISCLOSURE OF POTENTIAL CONFLICTS OF INTEREST, WHICH INCLUDE, WITHOUT LIMITATION: (I) DISCLOSURE OF ANY INTERESTS OF KEY PERSONS (OR KEY PERSON'S FAMILY MEMBERS OR AFFILIATED ENTITIES) THAT MAY APPEAR TO BE ADVANCED OR MAY COMPETE WITH AIPAC'S INTERESTS IN AIPAC-RELATED TRANSACTIONS, ACTIVITIES OR DEALINGS ("TRANSACTIONS); OR (II) DISCLOSURE OF INTERESTS THAT MAY APPEAR TO AFFECT THE KEY PERSON'S OBJECTIVITY OR INDEPENDENCE IN FULFILLING THEIR DUTIES TO THE ORGANIZATION. KEY PERSONS WITH SUCH CONFLICTS OF INTEREST MUST REFRAIN FROM USING THEIR PERSONAL INFLUENCE TO AFFECT AIPAC'S DECISION TO ENTER INTO SUCH TRANSACTIONS AND SHALL NOT SHARE THEIR POSITION OR KNOWLEDGE GAINED THEREFROM TO PERMIT A CONFLICT TO ARISE BETWEEN THEIR INTERESTS AND THE INTEREST OF AIPAC. IN ADDITION, KEY PERSONS SHALL NEITHER SOLICIT OR ACCEPT GRATUITIES, FAVORS, OR ANYTHING OF MONETARY VALUE FROM AIPAC VENDORS OR PERSONS/ENTITIES SEEKING TO DO BUSINESS WITH AIPAC.
FORM 990, PART VI, LINE 15A PROCESS TO ESTABLISH COMPENSATION OF TOP MANAGEMENT OFFICIAL	THE COMPENSATION COMMITTEE OF THE BOARD OF DIRECTORS ESTABLISHES AND ANNUALLY REVIEWS THE CEO'S COMPENSATION IN ACCORDANCE WITH THE REBUTTABLE PRESUMPTION OF REASONABLENESS PROCEDURES UNDER INTERNAL REVENUE CODE SECTION 4958. IN DETERMINING COMPENSATION, THE COMPENSATION COMMITTEE RELIES ON AN INDEPENDENT COMPENSATION STUDY THAT CONSIDERS COMPENSATION DATA OF SIMILARLY SITUATED ORGANIZATIONS. THE MEMBERS OF THE COMPENSATION COMMITTEE ARE INDEPENDENT AND DO NOT HAVE CONFLICTS OF INTEREST WITH RESPECT TO COMPENSATION ARRANGEMENTS. THE BASIS FOR COMPENSATION DECISIONS, THE COMPARABILITY DATA REVIEWED, MEMBERS PARTICIPATING IN THE DECISION, AND THE DATA OF APPROVAL ARE CONTEMPORANEOUSLY DOCUMENTED IN COMMITTEE MEETING MINUTES. CHANGES TO THE CEO'S COMPENSATION ARE APPROVED BY THE COMMITTEE BEFORE BECOMING EFFECTIVE.
FORM 990, PART VI, LINE 15B PROCESS TO ESTABLISH COMPENSATION OF OTHER EMPLOYEES	FOR COMPENSATION OF OTHER EMPLOYEES, AIPAC ENGAGES AN INDEPENDENT THIRD PARTY AND 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, LINE 19 REQUIRED DOCUMENTS AVAILABLE TO THE PUBLIC	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 CHANGE OF OVERSIGHT PROCESS OR SELECTION PROCESS	THE PROCESS FOR OVERSEEING THE AUDIT OF THE FINANCIAL STATEMENTS AND SELECTION OF AN INDEPENDENT ACCOUNTANT THAT AUDITED THE FINANCIAL STATEMENTS HAS BEEN CONSISTENT WITH PRIOR YEARS.

Additional Data

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SCHEDULE R (Form 990)

(Rev. January 2025)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

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.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization
AMERICAN ISRAEL PUBLIC AFFAIRS COMMITTEE

Employer identification number
53-0217164

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

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1) 251 MASSACHUSETTS AVENUE LLC 251 H STREET NW WASHINGTON, DC 20001 20-4721352	BUILDING OPERATIONS	DC	5,628,152	32,529,833	AIPAC

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity? Yes	(g) No
(1)AMERICAN ISRAEL EDUCATION FOUNDATION 251 H STREET NW WASHINGTON, DC 20001 52-1623781	EDUCATION AND INFORMATION	DC	501(C)(3)	7	AIPAC	Yes	
(2)AIPAC-AIEF ISRAEL RA 15 SAREI YISRAEL STREET JERUSALEM IS	SUPPORT US-IS	IS			NA	Yes	
(3)AIPAC PAC 251 H STREET NW WASHINGTON, DC 20001 87-3836092	POLITICAL	DC	527		AIPAC	Yes	
(4)UNITED DEMOCRACY PROJECT 712 H STREET NE SUITE 2691 WASHINGTON, DC 20002 87-4162668	POLITICAL	DC	527		AIPAC	Yes	
(5)INFORMED VOTER INITIATIVE INC 1220 L STREET NW WASHINGTON, DC 20005 93-4127225	SOCIAL WELFARE	DC	501(C)(4)		AIPAC	Yes	

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

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity? Yes	(i) No
(1) AIPAC IMPACT LLC 251 H ST NW WASHINGTON, DC 20001 33-2293106	ADVISORY CONSULTING SERVICES	DC	AIPAC	C CORPORATION	193,298	643,320	100 %	Yes	

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

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

		Yes	No
1 During the tax year, did the orgranization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?			
a Receipt of **(i)** interest, **(ii)** annuities, **(iii)** royalties, or **(iv)** rent from a controlled entity	1a		No
b Gift, grant, or capital contribution to related organization(s)	1b	Yes	
c Gift, grant, or capital contribution from related organization(s)	1c		No
d Loans or loan guarantees to or for related organization(s)	1d		No
e Loans or loan guarantees by related organization(s)	1e	Yes	
f Dividends from related organization(s)	1f		No
g Sale of assets to related organization(s)	1g		No
h Purchase of assets from related organization(s)	1h		No
i Exchange of assets with related organization(s)	1i		No
j Lease of facilities, equipment, or other assets to related organization(s)	1j		No
k Lease of facilities, equipment, or other assets from related organization(s)	1k		No
l Performance of services or membership or fundraising solicitations for related organization(s)	1l	Yes	
m Performance of services or membership or fundraising solicitations by related organization(s)	1m		No
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n	Yes	
o Sharing of paid employees with related organization(s)	1o	Yes	
p Reimbursement paid to related organization(s) for expenses	1p	Yes	
q Reimbursement paid by related organization(s) for expenses	1q		No
r Other transfer of cash or property to related organization(s)	1r	Yes	
s Other transfer of cash or property from related organization(s)	1s		No

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

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) UNITED DEMOCRACY PROJECT	B	25,000,000	CASH
(2) UNITED DEMOCRACY PROJECT	D	0	SEE PART VII
(3) UNITED DEMOCRACY PROJECT	L	139,738	CASH
(4) UNITED DEMOCRACY PROJECT	N	68,461	CASH
(5) UNITED DEMOCRACY PROJECT	O	6,887,396	CASH
(6) AMERICAN ISRAEL EDUCATION FOUNDATION	E	10,000,000	CASH
(7) AMERICAN ISRAEL EDUCATION FOUNDATION	L	13,074,514	CASH
(8) AMERICAN ISRAEL EDUCATION FOUNDATION	N	4,727,884	CASH
(9) AMERICAN ISRAEL EDUCATION FOUNDATION	O	24,417,728	CASH
(10) AMERICAN ISRAEL EDUCATION FOUNDATION	R	560,959	CASH
(11) AIPAC-AIEF ISRAEL RA	P	2,372,698	CASH
(12) AIPAC IMPACT LLC	O	133,402	CASH
(13) AIPAC IMPACT LLC	B	500,000	CASH

Part VI **Unrelated Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproprtionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	

Part VII Supplemental Information

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

Return Reference	Explanation
SCHEDULE R, PART V, LINE 2	THE ORGANIZATION HAS GUARANTEED THE LEASE PAYMENTS UNDER A LEASE IN WHICH THE RELATED ORGANIZATION IS LESSEE. AS OF SEPTEMBER 30, 2025 THE ORGANIZATION HAS NOT BEEN REQUIRED TO PERFORM UNDER THIS GUARANTEE.

Additional Data

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