Internal Revenue Service P. O. Box 2508 Cincinnati, OH 45201

Department of the Treasury

Date: November 9, 2011

INSTITUTE FOR RESEARCH :MIDDLE EASTERN POLICY INC % GRANT F SMITH PO BOX 32041 WASHINGTON DC 20007 Person to Contact: Ms. Fox ID# 0195938 Toll Free Telephone Number: 877-829-5500

Dear Sir or Madam:

This is in response to your September 19, 2011, request for copies for American Israel Education Foundation, Inc.

Enclosed are the copies you requested.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely. nas

Cindy Thomas Manager, Exempt Organizations Determinations

in ...

Department of the Treasury

EInternal Revenue Service District Director 31 HOPKINS PLAZA BALTINORE, HD 21201

Date: AUG 17 1989

Employer Identification Humber: 52-1623781 Contact Person: MS. L. HONTGUMERY Contact Telephone Number! (301) 962-9426

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AMERICAN ISRAEL EDUCATION FOUNDATION INC 440 North First Street Suite 400 Hashington, DC 20001

Accounting Period Ending: Dec. 31 Form 990 Required: YES Addendum Applies: NO

Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under section 501(s) of the Internal Revenue Code as an organization described in section 501(c)(3):

He have further determined that you are not a private foundation within the meaning of section 509(a) of the Code: because you are an organization described in section 509(a)(3).

If your sources of support, or your purposes, character, or method of operation changer please let us know so we can consider the effect of the change on your exempt status and foundation status. In the case of an amendment to your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, you should inform us of all changes in your name or address.

As of January in 1984, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Since you are not a private foundation, you are not subject to the excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other Federal excise taxes. If you have any questions about excise, employment, or other Federal taxes, please let us know.

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(3) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act, or the substantial or material change on the part of the organization that resulted in your loss of such status; or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(3) organization;

Letter 947(D0/CG)

AMERICAN ISRAEL EDUCATION

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests: legacies: devises: transfers: or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of Code sections 2055: 2106: and 2522.

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Contribution deductions are allowable to donors only to the extent that their contributions are gifts, with no consideration received. Ticket purchases and similar payments in conjunction with fundraising events may not necessarily qualify as deductible contributions, depending on the circumstances. See Revenue Ruling 67-246, published in Cumulative Bulletin 1967-2, on page 104, which sets forth guidelines regarding the deductibility, as charitable contributions, of payments made by taxpayers for admission to or other participation in fundraising activities for charity.

In the heading of this letter we have indicated whether you must file Form 990: Return of Drganization Exempt From Income Tax. If Yes—is—indicated, you are required to file Form 990 only if your gross receipts each year are normally more than \$25,000. However, if you receive a Form 990 package in the mail: please file the return even if you do not exceed the gross receipts test. If you are not required to file, simply attach the label provided; check the box in the heading to indicate that your annual gross receipts are normally \$25,000 or less, and sign the return.

If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. A penalty of \$10 a day is charged when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty charged cannot exceed \$5,000 or 5 percent of your gross receipts for the year, whichever is less. This penalty may also be charged if a return is not completer so please be sure your return is complete before you file it.

You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this taxy you must file an income tax return on Form 990-T: Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees. "If an employer identification number was not entered on your application; a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

This determination is based on evidence that your funds are dedicated to the purposes listed in section 501(c)(3) of the Code. To assure your continued exemption, you should maintain records to show that funds are expended only for those purposes. If you distribute funds to other organizations, your records should show whether they are exempt under

Letter 947(00/CG)

AKERICAN ISRAEL EDUCATION

section 501(c)(3). In cases where the recipient organization is not exempt under section 501(c)(3), there should be evidence that the funds will remain dedicated to the required purposes and that they will be used for those purposes by the recipient.

If we have indicated in the heading of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

Because this letter could help resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

He have sent a copy of this letter to your representative as indicated in your power of attorney.

If you have any questions, please contact the person-whose name and telephone number are shown in the heading of this letter.

Sincerely yours,

District Director

ter 947(00/CG)

Department of the Treasury

Internal Revenue Service District Director 31 HOPKINS PLAZA BALTINGRE, ND 21201

Date AUG 1 7 1989

AMERICAN ISRAEL EDUCATION FOUNDATION INC C/O HALTER SLOCONBE CAPLAN & DRYSDALE 1 THOMAS CIRCLE N W NASHINGTON, DC 20005 Employer Identification Number: 52-1623781 Contact Person: MS. L. MONTGOMERY Contact Telephone Number: (301) 962-9426

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Dear Applicant:

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It your sources of support: or your purposes: character; or method of operation change; please let us know so we can consider the effect of the change on your exempt status and foundation status. In the case of an amendment to your organizational document or bylaws: please send us a copy of the amended document or bylaws. Also, you should inform us of all changes in your name or address.

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AMERICAN ISRAEL EDUCATION

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District Director

Letter 947(00/CG)

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Form 1023, Part III.3 Attachment October 1988 American Israel Education Foundation, Inc. 500 North Capitol Street, NW Washington, DC 20001

STATEMENT IN SUPPORT OF APPLICATION FOR EXEMPT STATUS

The following statement outlines the background of the establishment of The American Israel Education Foundation, Inc. (the "Foundation") and the Foundation's purposes and proposed activities. It also discusses the legal authorities that support this application for exempt status under section 501(c)(3).¹ A separate statement supports the request that the Foundation be classified as described in section 509(a)(3) and therefore not a private foundation under section 509(a).

Organization and Purposes

The Foundation is a recently formed corporation duly organized under the District of Columbia Nonprofit Corporation Law. Its fundamental purpose is to maintain and further the friendship between the U.S. and Israel and to strengthen and promote the mutual ideals and interests of both nations. To this end, it will work to inform the public about Israel and U.S.-Israel relations, to expand public awareness of the situe in the Middle East, and to encourage participation in public affairs, especially by young people. The Foundation will, as explained in the attached statement, operate as a "supporting

All statutory references are to the Internal Revenue Code of 1986, as amended; references to the regulations are to the applicable Treasury Department Regulations under the Code.

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organization" of the American Israel Public Affairs Committee, a section 501(c)(4) organization. The Foundation is barred by its articles from any activity not permitted to be carried on by a corporation exempt from federal income tax under section 501(c)(3)of the Code, and by a corporation contributions to which are deductible under section 170 of the Code.

Proposed Activities

As of the date of this application, the Foundation has not conducted any activities (except obtaining fundraising commitments). When the Foundation begins to operate, the following types of specific educational activities are proposed for the future:

 Educating students and young professionals about the Middle East. This will be accomplished by such activities as sponsoring seminars and programs, including summer internships in Washington.

2. Educating students and young professionals about leadership skills, the American political system and careers in public service. This will be accomplished by:

 a. Conducting training seminars at college campuses and graduate schools.

b. Hiring field workers to help organize, educate and motivate students and young professionals, on a nonpartisan basis, to get involved in local and national public affairs, including nonpartisan voter registration drives.

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c. Conducting national training seminars in Washington about careers in public service and politics and to teach public policy advocacy skills.

All such training -- like all Foundation programs -- will be run on a nonpartisan basis. Participation will be solicited from the general public and there will be no requirements as to party affiliation or candidate preference for participation.

3. Sponsoring of research and publications on issues of U.S.-Israel relations and the situation in the Middle East. Such materials will qualify as "nonpartisan analysis, study and research" under the standards of section 4945. All research produced and published will be made available to the general public.

Discussion of Legal Precedent

The Foundation is organized and will be operated exclusively for charitable and educational purposes and should therefore be accorded exempt status under section 501(c)(3).

1. In General

Section 501(c)(3) provides for the exemption from federal income tax of organizations organized and operated exclusively for charitable and educational purposes. Reg. § 1.501(c)(3)-1(a)states that an organization is exempt under section 501(c)(3) if it meets both the organizational and operational tests.

a. <u>Organizational Test</u>. The Foundation meets the organizational test of the statute and the implementing regulations. Its Articles of Incorporation restrict the Foundation's purposes to educational ones, and its activities are limited to those described in section $501(c)(3)^2$. Article III(E). In the event the Foundation is dissolved, its assets are required to be distributed to one or more organizations which are exempt from federal income tax under section 501(c)(3), or distributed by a court of competent jurisdiction for such purposes or to such organizations, as the court shall determine, which are organized and operated exclusively for charitable purposes. Article VI(C).

Operational Test. The activities of the b. Foundation, as described above, have as their overall objective to maintain and further the friendship between the United States and Israel and to strengthen and promote the mutual ideals and interests of both nations. To that end, the Foundation will carry on and expand the current educational work of AIPAC, with a special focus on youth. It will prepare and circulate information about Israel, U.S.-Israel relations, the situation in the Middle East, and other subjects of common concern to the two countries such as terrorism. It will also seek to train and encourage people, especially young people, to be active and informed participants in public debate of these and related issues. To advance these goals it will, inter alia, support research, prepare and publish educational materials, conduct training programs, arrange student internship programs, and promote nonpartisan voter registration.

The Foundation's relationship with AIPAC, far from being an obstacle to section 501(c)(3) qualification, follows a common pattern, expressly provided for in section 509(a)(3) of the Code.

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The activities of the Foundation will clearly be "charitable" and "educational" within the meaning employed in the operational test in the regulations.

The term "charitable" is used in the regulations in its generally accepted legal sense, which includes "the advancement of education." The term "educational" is defined as "(a) the instruction or training of the individual for the purpose of improving or developing his capabilities; or (b) the instruction of the public on subjects useful to the individual and beneficial to the community." Reg. § 1.501(c)(3)-1(d)(3)(i).

The regulation also provides that an organization that serves an educational purpose is one whose activities consist of presenting public discussion groups, forums, panels, lectures or other similar programs is educating within the meaning of section 501(1)(3). Reg. § 1.501(c)(3)-1(d)(3)(ii), Example (2). Thus, the proposed activities of the Foundation are clearly within the term "educational" as used in the regulations. <u>See also</u> Rev. Rul. 76-417, 1976-2 C.B. 58 (student intern program); Rev. Rul. 65-298, 1965-2 C.B. 163 (seminars and lectures to present research); Rev. Rul. 65-191, 1965-2 C.B. 151 (lectures, discussions, fellowships); Rev. Rul. 80-279, 1980-2 C.B. 176 (lectures, published articles, and interviews).

The Internal Revenue Service has recognized that organizations formed to promote international understanding serve both charitable and educational purposes. Rev. Rul. 67-342, 1967-2 C.B. 187 (education on need for international cooperation); Rev. Rul. 69-400, 1969-2 C.B. 114 (increase understanding of foreign

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culture and history); 71-545, 1971-2 C.B. 235 (international exposition). The Foundation will follow these standards utilizing studies, publications, training programs, seminars, intern programs and meetings to increase public understanding of international issues.

In addition, the IRS has recognized that organizations that seek on a nonpartisan basis to foster participation in the public debate and in public affairs, especially among young people, qualify as exempt under section 501(c)(3). Rev. Rul. 76-456, 1976-2 C.B. 151 (modifying Rev. Rul. 60-193, 1960-1 C.B. 195 to hold that an organization seeking to foster, on nonpartisan basis, participation in public affairs, can be educational); Rev. Rul. 72-512, 1972-2 C.B. 246 (encouraging student participation in campaigns); Rev. Rul. 70-584, 1970-2 C.B. 114 (student internships). <u>Cf</u>. section 4945(f) (nonpartisan voter registration).

Relationship to AIPAC

The Foundation will conduct and support projects consistent with AIPAC's purposes which are educational in nature and qualify under section 501(c)(3).

While many Foundation projects will be conducted directly by it, in some instances, the Foundation will make grants to AIPAC for educational programs of AIPAC, in conformance with the requirements of Rev. Rul. 68-489, 1968-2 C.B. 210. Only projects furthering the educational goals of the Foundation will be funded. When each such grant to AIPAC is made, a written specification will be made of the section 501(c)(3) activities of AIPAC which

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will be supported by the grant. AIPAC will maintain funds received from the Foundation in a separate account, allocated exclusively to educational activities, and will return all funds not used for such purposes to the Foundation. After each grant is made, AIPAC will report to the Foundation on the manner in which the funds were spent, to assure that only activities exempt under section 501(c)(3) are being supported by the Foundation.

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Cenclusion

The Foundation is exempt from federal income tax under section 501(c)(3) and contributions to it are deductible under section 170.