

**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

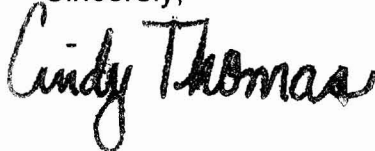
Dear Sir or Madam:

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,

A handwritten signature in black ink that reads "Cindy Thomas". The signature is written in a cursive, flowing style.

Cindy Thomas  
Manager, Exempt Organizations  
Determinations

**Internal Revenue Service  
District Director**

31 HOPKINS PLAZA  
BALTIMORE, MD 21201

**Department of the Treasury**

Date: **AUG 17 1989**

AMERICAN ISRAEL EDUCATION  
FOUNDATION INC  
440 NORTH FIRST STREET SUITE 400  
WASHINGTON, DC 20001

Employer Identification Number:  
52-1623781

Contact Person:  
MS. L. MONTGOMERY

Contact Telephone Number:  
(301) 962-9426

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(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

We 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 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.

As of January 1, 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(DO/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.

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 174, 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 Organization 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 complete, 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 tax, 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(DO/CE)

AMERICAN 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.

We 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



Internal Revenue Service  
District Director  
31 HOPKINS PLAZA  
BALTIMORE, MD 21201

Department of the Treasury

Date: AUG 17 1989

AMERICAN ISRAEL EDUCATION  
FOUNDATION INC  
C/O WALTER SLOCOMBE  
CAPLAN & DRYSDALE  
1 THOMAS CIRCLE N W  
WASHINGTON, DC 20005

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

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(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

We 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 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.

As of January 1, 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(DO/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.

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.

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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(DO/CC)

AMERICAN 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.

We 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,

*Phil Brond*

District Director

*JK*  
AUG 3 1989

*encl*

Letter 947(DO/CG)

Form **2848**

(Rev. April 1985)

Department of the Treasury  
Internal Revenue ServiceRECEIVED  
Director, Office of Internal Revenue  
APR 15 1989**Power of Attorney and  
Declaration of Representative**

▶ See separate instructions.

OMB No. 1545-0130  
Expires: 4-30-88

<b>Part I Power of Attorney</b>		<b>For IRS Use Only</b>	
(Please type or print)	Taxpayer(s) name(s)	Identification number	File No.
	American Israel Education Foundation, Inc.	Applied For	Level
	Address (Number and street)	Plan number (if applicable)	Receipt
	500 North Capitol Street, NW	NA	Powers
	City, state, and ZIP code		Blind T.
Washington, DC 20001		Action	
		Ret. Ind.	

hereby appoint(s) the following individual(s)\*

Name	CAF No.	Address	Telephone No.
Walter Slocumbe	5000-20093R	1 Thomas Circle, NW, DC 20005	202/8625071
Thomas Trover	2605-03380R	1 Thomas Circle, NW, DC 20005	202/8625000
Wilt Cerny		1 Thomas Circle, NW, DC 20005	202/8625000

as attorney(s)-in-fact to represent the taxpayer(s) before any office of the Internal Revenue Service for the following tax matter(s) (specify the type(s) of tax and year(s) or period(s) (date of death if estate tax)):

Type of tax (Individual, corporate, etc.)	Federal tax form number (1040, 1120, etc.)	Year(s) or period(s) (Date of death if estate tax)
Application for exemption under section 501(c)(3) and recognition of status under section 509(a)(3)		

The attorney(s)-in-fact (or either of them) are authorized, subject to revocation, to receive confidential information and to perform any and all acts that the principal(s) can perform with respect to the above specified tax matters (including the power to receive refund checks and the power to sign the return, unless specifically granted below). See Regulations section 1.6012-1(a)(5) for information on returns made by agents.

- ☒ Send originals of all notices and all other written communications in proceedings involving the above tax matters to the appointee first named above, and a duplicate copy of all notices and all other written communications to the taxpayer named above, or
- ☐ Send copies of all notices and all other written communications addressed to the taxpayer(s) in proceedings involving the above tax matters to:
- ☐ the appointee first named above, or
  - ☐ (names of not more than two of the appointees named above) .....

Initial here ▶ ..... if you are granting the power to receive, but not to endorse or cash, refund checks for the above tax matters to:

- ☐ the appointee first named above, or
- ☐ (name of one of the above designated appointees) ▶ .....

This power of attorney revokes all earlier powers of attorney and tax information authorizations on file with the Internal Revenue Service for the same tax matters and years or periods covered by this power of attorney, except the following:

NONE

(Specify to whom granted, date, and address including ZIP code, or refer to attached copies of earlier powers and authorizations.)

Signature of or for taxpayer(s)

(If signed by a corporate officer, partner, or fiduciary on behalf of the taxpayer, I certify that I have the authority to execute this power of attorney on behalf of the taxpayer.)

*Chal Schurten* ..... **PRESIDENT** ..... 4/6/89  
(Signature) (Title, if applicable) (Date)

(Also type or print your name below if signing for a taxpayer who is not an individual.)

.....  
(Signature) (Title, if applicable) (Date)

\* You may authorize an agent to receive confidential information, but your representative must be an individual who must complete Part II.

For Privacy Act and Paperwork Reduction Act Notices, see page 1 of the separate instructions.

Form 2848 (Rev. 4-86)



**If the power of attorney is granted to a person other than an attorney, certified public accountant, enrolled agent, or enrolled actuary, the taxpayer(s) signature must be witnessed or notarized below. (The representative must complete Part II. List representatives there only if they are recognized to practice before the Internal Revenue Service.)**

**The person(s) signing as or for the taxpayer(s): (Check and complete one.)**

☐ is/are known to and signed in the presence of the two disinterested witnesses whose signatures appear here:

-----  
(Signature of Witness)

---  
(Date)

(Signatures of Witnesses)

**Q** **Q** **Q**

☐ appeared this day before a notary public and acknowledged this power of attorney as a voluntary act and deed.

**WILHELM:**

-----  
(Signature of History)

(Date)

**NOTARIAL SEAL**

(if required by state law)

### **Part 4 Declaration of Representative**

I declare that I am not currently under suspension or disbarment from practice before the Internal Revenue Service, that I am aware of Treasury Department Circular No. 230 (31 CFR, Part 10), as amended, regulations governing the practice of attorneys, certified public accountants, enrolled agents, enrolled actuaries, and others, and that I am one of the following:

- 1 a member in good standing of the bar of the highest court of the jurisdiction shown below;
- 2 duly qualified to practice as a certified public accountant in the jurisdiction shown below;
- 3 enrolled as an agent under the requirements of Treasury Department Circular No. 230;
- 4 a bona fide officer of the taxpayer organization;
- 5 a full-time employee of the taxpayer;
- 6 a member of the taxpayer's immediate family (spouse, parent, child, brother or sister);
- 7 a fiduciary for the taxpayer;
- 8 an enrolled actuary (the authority of an enrolled actuary to practice before the Service is limited by section 10.3(d)(1) of Treasury Department Circular No. 230);
- 9 Commissioner's special authorization (see instructions for Part II, item 9)

and that I am authorized to represent the taxpayer identified in Part I for the tax matters specified there.

[illegible]



17184

**Form 1023**  
(Rev. March 1985)  
Department of the Treasury  
Internal Revenue Service

**Application for Recognition of Exemption**  
**Under Section 501(c)(3) of the Internal Revenue Code**  
For Paperwork Reduction Act Notice, see page 1 of the instructions.

OMB No. 1545-0056  
Expires 3-31-89  
To be filed in the key district  
for the area in which the  
organization has its principal  
office or place of business.

This application, when properly completed, constitutes the notice required under section 508(a) of the Internal Revenue Code so that an applicant may be treated as described in section 501(c)(3) of the Code, and the notice required under section 508(b) for an organization claiming not to be a private foundation within the meaning of section 509(a). (Read the instructions for each part carefully before making any entries.) If required information, a conformed copy of the organizing documents, or financial data are not furnished, the application will not be considered on its merits and the organization will be notified accordingly. Do not file this application if the applicant has no organizing instrument (see Part II).

**Part I Identification**

- 1 Full name of organization  
**American Israel Education Foundation, Inc.**
- 2 Employer identification number  
(If none, see instructions)  
**None**
- 3a Address (number and street)  
**500 North Capitol Street, N.W.**
- 3b City or town, state, and ZIP code  
**Washington, D.C. 20001**
- 4 Name and telephone number of person to be contacted  
**Paul S. Rovinsky 202-638-2256**
- 5 Month the annual accounting period ends  
**December**
- 6 Date incorporated or formed  
**123 124 349**
- 7 Activity codes  
**123 124 349**
- 8 Has the organization filed Federal income tax returns or exempt organization information returns? ☐ Yes ☒ No  
If "Yes," state the form number(s), years filed, and Internal Revenue office where filed.

**Part II Type of Entity and Organizational Document (see instructions)**

Check the applicable entity box below and attach a conformed copy of the organization's organizing document and bylaws as indicated for each entity.

- ☒ Corporation—Articles of incorporation and bylaws. ☐ Trust—Trust indenture. ☐ Other—Constitution or articles of association and bylaws.

**Part III Activities and Operational Information**

- 1 What are or will be the organization's sources of financial support? List in order of importance.
- A. Contributions from individuals
- B. Contributions from other organizations and foundations

- 2 Describe the organization's fund-raising program, both actual and planned, and explain to what extent it has been put into effect. (Include details of fund-raising activities such as selective mailing, formation of fund-raising committees, use of professional fund raisers, etc.) Attach representative copies of solicitations for financial support. The corporation will solicit individual contributions and gifts from other organizations. At this time, it is the intent of the officers of the corporation not to have a broad based fundraising campaign: The minimum contribution being requested is \$50,000. Use of specialized mailings, professional fund-raisers or the formation of fundraising committees is not contemplated. All fundraising activities will be conducted by non-paid volunteers. As of the date of this filing, commitments of \$400,000 have been received from three individuals. No written materials have been prepared for use in soliciting financial support.

I declare under the penalties of perjury that I am authorized to sign this application on behalf of the above organization and I have examined this application, including the accompanying statements, and to the best of my knowledge it is true, correct, and complete.

*Paul S. Rovinsky*  
(Signature)

**PRESIDENT**  
(Title or authority of signer)

**4/6/89**  
(Date)

**Part III Activities and Operational Information (Continued)**

- 3 Give a detailed narrative description of the organization's past, present, and proposed future activities, and the purposes for which it was formed. The narrative should identify the specific benefits, services, or products the organization has provided or will provide. If the organization is not fully operational, explain what stage of development its activities have reached, what further steps remain for it to become fully operational, and when such further steps will take place. (Do not state the purposes and activities of the organization in general terms or repeat the language of the organizational documents.) If the organization is a school, hospital, or medical research organization, include enough information in your description to clearly show that the organization meets the definition of that particular activity that is contained in the instructions for Part VI-A.

SEE ATTACHED STATEMENT

4 The membership of the organization's governing body is:

a Names, addresses, and titles of officers, directors, trustees, etc.	b Annual compensation
Charles Schusterman President and director 2142 Forrest Blvd. Tulsa, OK 74114	-0-
Morton Friedman Treasurer and director 1620 McClaren Drive, Carmichael, CA 95608	-0-
Bernard White Secretary and director 3915 Woodbine Street, Chevy Chase, MD 20815	-0-
Harriet Zimmerman Vice President and director 3515 Paces Ferry Road, Atlanta, GA 30327	-0-

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).<sup>1</sup> 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 situation 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

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<sup>1</sup> 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.





Form **2848**

(Rev. April 1986)

Department of the Treasury  
Internal Revenue ServiceRECEIVED  
District Director of Internal Revenue

APR 15 1989

**Power of Attorney and  
Declaration of Representative**

▶ See separate instructions.

OMB No. 1545-0130  
Expires 4-30-88

<b>Part I Power of Attorney</b>		<b>For IRS Use Only</b>	
(Please type or print)	Taxpayer(s) name(s) American Israel Education Foundation, Inc.	Identification number Applied For	File So.
	Address (Number and street) 500 North Capitol Street, NW	Plan number (if applicable) NA	Level
	City, state, and ZIP code Washington, DC 20001		Receipt
			Powers
			Blind T.
			Action
			Ret. Ind.

hereby appoint(s) the following individual(s)\*

Name	CAF No.	Address	Telephone No.
Walter Slocombe	5000-20093R	1 Thomas Circle, NW, DC 20005	202/8625071
Thomas Trover	2605-03380R	1 Thomas Circle, NW, DC 20005	202/8625000
Milt Cerny		1 Thomas Circle, NW, DC 20005	202/8625000

as attorney(s)-in-fact to represent the taxpayer(s) before any office of the Internal Revenue Service for the following tax matter(s) (specify the type(s) of tax and year(s) or period(s) (date of death if estate tax)):

Type of tax (Individual, corporate, etc.)	Federal tax form number (1040, 1120, etc.)	Year(s) or period(s) (Date of death if estate tax)
Application for exemption under section 501(c)(3) and recognition of status under section 509(a)(3)		

The attorney(s)-in-fact (or either of them) are authorized, subject to revocation, to receive confidential information and to perform any and all acts that the principal(s) can perform with respect to the above specified tax matters (including the power to receive refund checks and the power to sign the return, unless specifically granted below). See Regulation Section 1.6012-1(a)(5) for information on returns made by agents.

APR 10 1989

- ☒ Send originals of all notices and all other written communications in proceedings involving the above tax matters to the appointee first named above, and a duplicate copy of all notices and all other written communications to the taxpayer named above, or
- ☐ Send copies of all notices and all other written communications addressed to the taxpayer(s) in proceedings involving the above tax matters to:
- ☐ the appointee first named above, or
  - ☐ (names of not more than two of the appointees named above)

Initial here ▶ ..... if you are granting the power to receive, but not to endorse or cash, refund checks for the above tax matters to:

- ☐ the appointee first named above, or
- ☐ (name of one of the above designated appointees) ▶ .....

This power of attorney revokes all earlier powers of attorney and tax information authorizations on file with the Internal Revenue Service for the same tax matters and years or periods covered by this power of attorney, except the following:

NONE

(Specify to whom granted, date, and address including ZIP code, or refer to attached copies of earlier powers and authorizations.)

Signature of or for taxpayer(s)

(If signed by a corporate officer, partner, or fiduciary on behalf of the taxpayer, I certify that I have the authority to execute this power of attorney on behalf of the taxpayer.)

*Chal Schurtan*

PRESIDENT

4/6/89

(Also type or print your name below if signing for a taxpayer who is not an individual.)

(Title, if applicable)

(Date)

(Signature)

(Title, if applicable)

(Date)

\* You may authorize an individual, partner, or fiduciary to receive confidential information, but your representative must be an individual who must complete Part II.

For Privacy Act and Paperwork Reduction Act Notices, see page 1 of the separate instructions.

Form 2848 (Rev. 4-86)



1023

Form

(Rev. March 1985)

Department of the Treasury  
Internal Revenue Service

## Application for Recognition of Exemption

## Under Section 501(c)(3) of the Internal Revenue Code

For Paperwork Reduction Act Notice, see page 1 of the instructions.

OMB No. 1545-0056

Expires 3-31-89

To be filed in the key district  
for the area in which the  
organization has its principal  
office or place of business.

This application, when properly completed, constitutes the notice required under section 508(a) of the Internal Revenue Code so that an applicant may be treated as described in section 501(c)(3) of the Code, and the notice required under section 508(b) for an organization claiming not to be a private foundation within the meaning of section 509(a). (Read the instructions for each part carefully before making any entries.) If required information, a conformed copy of the governing documents, or financial data are not furnished, the application will not be considered on its merits and the organization will be notified accordingly. Do not file this application if the applicant has no organizing instrument (see Part II).

## Part I Identification

## 1 Full name of organization

American Israel Education Foundation, Inc.

2 Employer identification number  
(If none, see instructions)

None

## 3a Address (number and street)

500 North Capitol Street, N.W.

## 3b City or town, state, and ZIP code

Washington, D.C. 20001

## 4 Name and telephone number of person to be contacted

Paul S. Rovinsky 202 638-2256

## 5 Month the annual accounting period ends

December

## 6 Date incorporated or formed

## 7 Activity codes

123 124 349

8 Has the organization filed Federal income tax returns or exempt organization information returns? ☐ Yes ☒ No  
If "Yes," state the form number(s), years filed, and Internal Revenue office where filed.

## Part II Type of Entity and Organizational Document (see instructions)

Check the applicable entity box below and attach a conformed copy of the organization's organizing document and bylaws as indicated for each entity.

☒ Corporation—Articles of incorporation and bylaws. ☐ Trust—Trust indenture. ☐ Other—Constitution or articles of association and bylaws.

## Part III Activities and Operational Information

## 1 What are or will be the organization's sources of financial support? List in order of importance.

A. Contributions from individuals

B. Contributions from other organizations and foundations

2 Describe the organization's fund-raising program, both actual and planned, and explain to what extent it has been put into effect. (Include details of fund-raising activities such as selective mailings, formation of fund-raising committees, use of professional fund raisers, etc.) Attach representative copies of solicitations for financial support. The corporation will solicit individual contributions and gifts from other organizations. At this time, it is the intent of the officers of the corporation not to have a broad based fundraising campaign: The minimum contribution being requested is \$50,000. Use of specialized mailings, professional fund-raisers or the formation of fundraising committees is not contemplated. All fundraising activities will be conducted by non-paid volunteers. As of the date of this filing, commitments of \$400,000 have been received from three individuals. No written materials have been prepared for use in soliciting financial support.

I declare under the penalties of perjury that I am authorized to sign this application on behalf of the above organization and I have examined this application, including the accompanying statements, and to the best of my knowledge it is true, correct, and complete.

*Paul S. Rovinsky*  
(Signature)

PRESIDENT  
(Title or authority of signer)

4/6/89  
(Date)

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:

1. 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.

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. Organizational Test. 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)<sup>2</sup>. 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).

b. Operational Test. The activities of the 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.

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<sup>2</sup> 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.

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. See also 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



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). Cf. 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

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.

Conclusion

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