

# Form 1023 Checklist

(Revised June 2006)

## Application for Recognition of Exemption under Section 501(c)(3) of the Internal Revenue Code

**Note.** Retain a copy of the completed Form 1023 in your permanent records. Refer to the General Instructions regarding Public Inspection of approved applications.

**Check each box to finish your application (Form 1023). Send this completed Checklist with your filled-in application. If you have not answered all the items below, your application may be returned to you as incomplete.**

- ☒ Assemble the application and materials in this order:
- Form 1023 Checklist
  - Form 2848, *Power of Attorney and Declaration of Representative* (if filing)
  - Form 8821, *Tax Information Authorization* (if filing)
  - Expedite request (if requesting)
  - Application (Form 1023 and Schedules A through H, as required)
  - Articles of organization
  - Amendments to articles of organization in chronological order
  - Bylaws or other rules of operation and amendments
  - Documentation of nondiscriminatory policy for schools, as required by Schedule B
  - Form 5768, *Election/Revocation of Election by an Eligible Section 501(c)(3) Organization To Make Expenditures To Influence Legislation* (if filing)
  - All other attachments, including explanations, financial data, and printed materials or publications. Label each page with name and EIN.
- ☒ User fee payment placed in envelope on top of checklist. DO NOT STAPLE or otherwise attach your check or money order to your application. Instead, just place it in the envelope.
- ☒ Employer Identification Number (EIN)
- ☒ Completed Parts I through XI of the application, including any requested information and any required Schedules A through H.
- You must provide specific details about your past, present, and planned activities.
  - Generalizations or failure to answer questions in the Form 1023 application will prevent us from recognizing you as tax exempt.
  - Describe your purposes and proposed activities in specific easily understood terms.
  - Financial information should correspond with proposed activities.
- ☒ Schedules. Submit only those schedules that apply to you and check either "Yes" or "No" below.
- |            |                     |            |                     |
|------------|---------------------|------------|---------------------|
| Schedule A | Yes ___ No <u>✓</u> | Schedule E | Yes ___ No <u>✓</u> |
| Schedule B | Yes ___ No <u>✓</u> | Schedule F | Yes ___ No <u>✓</u> |
| Schedule C | Yes ___ No <u>✓</u> | Schedule G | Yes ___ No ___      |
| Schedule D | Yes ___ No <u>✓</u> | Schedule H | Yes ___ No <u>✓</u> |

- ☒ An exact copy of your complete articles of organization (creating document). Absence of the proper purpose and dissolution clauses is the number one reason for delays in the issuance of determination letters.
- Location of Purpose Clause from Part III, line 1 (Page, Article and Paragraph Number) Exhibit 3, Section 6
  - Location of Dissolution Clause from Part III, line 2b or 2c (Page, Article and Paragraph Number) or by operation of state law New York State Law
- ☒ Signature of an officer, director, trustee, or other official who is authorized to sign the application.
- Signature at Part XI of Form 1023.
- ☒ Your name on the application must be the same as your legal name as it appears in your articles of organization.

Send completed Form 1023, user fee payment, and all other required information, to:

Internal Revenue Service  
P.O. Box 192  
Covington, KY 41012-0192

If you are using express mail or a delivery service, send Form 1023, user fee payment, and attachments to:

Internal Revenue Service  
201 West Rivercenter Blvd.  
Attn: Extracting Stop 312  
Covington, KY 41011

**Power of Attorney  
and Declaration of Representative**

► Type or print. ► See the separate instructions.

GMB No. 1544-0150

For IRS Use Only

Received by:

Name \_\_\_\_\_

Telephone \_\_\_\_\_

Function \_\_\_\_\_

Date \_\_\_\_/\_\_\_\_/\_\_\_\_

**Part I Power of Attorney**

**Caution:** Form 2848 will not be honored for any purpose other than representation before the IRS.

**1 Taxpayer Information.** Taxpayer(s) must sign and date this form on page 2, line 9.

Taxpayer name(s) and address

Zionist Organization of America  
4 East 34th Street  
New York, NY 10016-4333

Social security number(s)

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Employer identification  
number

13 | 5628475

Daytime telephone number  
( 212 ) 481-1500

Plan number (if applicable)

hereby appoint(s) the following representative(s) as attorney(s)-in-fact:

**2 Representative(s) must sign and date this form on page 2, Part II.**

Name and address

KORN

5150 Tyler B. Korn, Esq.  
TAMIAMI  
5150 Tamiami Trail N., Suite 302  
Naples, FL 34103

CAF No. 0300-82339R

Telephone No. 239-354-4300

Fax No. 239-354-4310

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

Name and address

CAF No. \_\_\_\_\_

Telephone No. \_\_\_\_\_

Fax No. \_\_\_\_\_

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

Name and address

CAF No. \_\_\_\_\_

Telephone No. \_\_\_\_\_

Fax No. \_\_\_\_\_

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

to represent the taxpayer(s) before the Internal Revenue Service for the following tax matters:

**3 Tax matters**

Type of Tax (Income, Employment, Excise, etc.) or Civil Penalty (see the instructions for line 3)	Tax Form Number (1040, 941, 720, etc.)	Year(s) or Period(s) (see the instructions for line 3)
Exempt Organization Return, Extension to Return	990, 9868	2008-2012

**4** Specific use not recorded on Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, check this box. See the instructions for Line 4. Specific Uses Not Recorded on CAF ☐

**5** Acts authorized. The representatives are authorized to receive and inspect confidential tax information and to perform any and all acts that I (we) can perform with respect to the tax matters described on line 3, for example, the authority to sign any agreements, consents, or other documents. The authority does not include the power to receive refund checks (see line 6 below), the power to substitute another representative or add additional representatives, the power to sign certain returns, or the power to execute a request for disclosure of tax returns or return information to a third party. See the line 5 instructions for more information.

**Exceptions.** An unenrolled return preparer cannot sign any document for a taxpayer and may only represent taxpayers in limited situations. See Unenrolled Return Preparer on page 1 of the instructions. An enrolled actuary may only represent taxpayers to the extent provided in section 10.3(d) of Treasury Department Circular No. 230 (Circular 230). An enrolled retirement plan administrator may only represent taxpayers to the extent provided in section 10.3(e) of Circular 230. See the line 5 instructions for restrictions on tax matters partners. In most cases, the student practitioner's (levels k and l) authority is limited (for example, they may only practice under the supervision of another practitioner).

List any specific additions or deletions to the acts otherwise authorized in this power of attorney: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**6** Receipt of refund checks. If you want to authorize a representative named on line 2 to receive, BUT NOT TO ENDORSE OR CASH, refund checks, initial here \_\_\_\_\_ and list the name of that representative below.

Name of representative to receive refund check(s) ► \_\_\_\_\_

**7 Notices and communications.** Original notices and other written communications will be sent to you and a copy to the first representative listed on line 2.


- a** If you also want the second representative listed to receive a copy of notices and communications, check this box ☐ **b** If you do not want any notices or communications sent to your representative(s), check this box ☐

**8 Retention/revocation of prior power(s) of attorney.** The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same tax matters and years or periods covered by this document. If you do not want to revoke a prior power of attorney, check here. ☐

**YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.**

**9 Signature of taxpayer(s).** If a tax matter concerns a joint return, both husband and wife must sign if joint representation is requested, otherwise, see the instructions. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.

**IF NOT SIGNED AND DATED, THIS POWER OF ATTORNEY WILL BE RETURNED.**

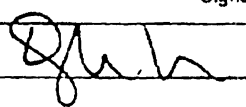
  
Signature \_\_\_\_\_ Date 2/23/2012 Title (if applicable) Executive Director  
David Drimer \_\_\_\_\_ PIN Number \_\_\_\_\_ Zionist Organization of America  
Print Name \_\_\_\_\_ Print name of taxpayer from line 1 if other than individual  
\_\_\_\_\_  
Signature \_\_\_\_\_ Date \_\_\_\_\_ Title (if applicable) \_\_\_\_\_  
\_\_\_\_\_  
Print Name \_\_\_\_\_ PIN Number \_\_\_\_\_

## Part II Declaration of Representative

**Caution:** Students with a special order to represent taxpayers in qualified Low Income Taxpayer Clinics or the Student Tax Clinic Program (levels k and l), see the instructions for Part II.  
Under penalties of perjury, I declare that:

- I am not currently under suspension or disbarment from practice before the Internal Revenue Service;
- I am aware of regulations contained in Circular 230 (31 CFR, Part 10), as amended, concerning the practice of attorneys, certified public accountants, enrolled agents, enrolled actuaries, and others;
- I am authorized to represent the taxpayer(s) identified in Part I for the tax matter(s) specified there; and
- I am one of the following:
  - a Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
  - b Certified Public Accountant—duly qualified to practice as a certified public accountant in the jurisdiction shown below.
  - c Enrolled Agent—enrolled as an agent under the requirements of Circular 230.
  - d Officer—a bona fide officer of the taxpayer's organization.
  - e Full-Time Employee—a full-time employee of the taxpayer.
  - f Family Member—a member of the taxpayer's immediate family (for example, spouse, parent, child, brother, or sister).
  - g Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Internal Revenue Service is limited by section 10.3(d) of Circular 230).
  - h Unenrolled Return Preparer—the authority to practice before the Internal Revenue Service is limited by Circular 230, section 10.7(c)(1)(viii). You must have prepared the return in question and the return must be under examination by the IRS. See Unenrolled Return Preparer on page 1 of the instructions.
  - k Student Attorney—student who receives permission to practice before the IRS by virtue of their status as a law student under section 10.7(d) of Circular 230.
  - l Student CPA—student who receives permission to practice before the IRS by virtue of their status as a CPA student under section 10.7(d) of Circular 230.
  - r Enrolled Retirement Plan Agent—enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

**IF THIS DECLARATION OF REPRESENTATIVE IS NOT SIGNED AND DATED, THE POWER OF ATTORNEY WILL BE RETURNED. See the Part II Instructions.**

Designation—Insert above letter (a-r)	Jurisdiction (state) or identification	Signature	Date
A	FL		2-23-12



## **I. Background.**

The Zionist Organization of America is the oldest pro-Israel organization in the United States, having been founded in 1897. The Organization is dedicated to promoting strong U.S.-Israel relations and to educating the public, elected officials and the media about the importance of the State of Israel as the Jewish homeland.

The Organization has an illustrious history, and counts United States Supreme Court Justice Louis D. Brandeis as one of its former Presidents. Due to the Organization's importance as an American institution, and the centrality of the Organization's exempt purposes to U.S. foreign policy, the Organization was incorporated, by separate statute, by the legislature of the State of New York, on April 14, 1920. (See Exhibit 1, attached hereto.) The Organization was recognized in July, 1938 by the Internal Revenue Service (the "Service") as an organization exempt from federal income taxation under Section 501(c)(3) of the Internal Revenue Code.

The Organization failed to timely file IRS Forms 990 for years 2008, 2009 and 2010. The Organization did file its IRS Form 990 for 2008 on or before November 15, 2011, and attaches hereto its outstanding IRS Forms 990 for 2009, 2010, and 2011.

By letter dated February 13, 2012, the Service informed the Organization that the Organization's tax-exempt status had been automatically revoked, effective May 15, 2011, due to the Organization's failure to file IRS Forms 990 for three consecutive years: 2008, 2009 and 2010.

## **II. Automatic Revocation of Organization's Exemption was Made in Error.**

The Organization's exemption was not properly subject to automatic revocation under Section 6033(j) of the Internal Revenue Code. The Service's revocation of the Organization's exempt status was therefore made in error.

Section 6033(j)(1) of the Code, as added by the Pension Protection Act of 2006, provides that "[i]f an organization . . . fails to file an annual return or notice required . . . for 3 consecutive years, such organization's status as an organization exempt from tax under section 501(a) shall be considered revoked on and after the date set by the Secretary for the filing of the

third annual return or notice.” This language very notably does not provide for automatic revocation in cases where an organization fails for three consecutive years to file an annual return or notice required “when due.” The Code Section’s reference to “the date set by the Secretary for the filing of the third annual return or notice” relates only to the date on which a revocation will be made effective.

Accordingly, because the Organization filed its 2008 IRS Form 990 on or before the November 15, 2011 deadline for the Organization’s 2010 IRS Form 990, it cannot be said that the Organization failed to file IRS Forms 990 for three (3) consecutive years. It is true that the Organization failed to timely file three (3) consecutive returns by their respective deadlines, but this plainly is not the statutory standard set forth under Section 6033(j)(1) of the Code.

Where a filing or election deadline elsewhere in the Internal Revenue Code or Treasury Regulations requires timely filing (with or without taking into account extensions), it is explicitly so stated.<sup>1</sup>

In the four (4) Private Letter Rulings issued by the Service to Taxpayers on the issue of Section 6033(j)(1), the Service has notably not taken a more expansive reading of the applicable statute. (See PLRs 201240029, 201217025, 201204016 and 200836036.) There also exists nothing in the legislative history underlying the enactment of Section 6033(j) of the Code, including in the legislative Committee Reports, which would suggest a more expansive reading of the statute was intended by Congress.

### **III. Reasonable Cause Reliance on Professional Advice.**

The Organization’s failure to timely file IRS Forms 990 was the proximate and direct result of its Certified Public Accounting firm, Loeb & Troper LLP, incorrectly advising the Organization that audited financials were needed in order for the IRS Forms 990 for 2008, 2009, and 2010 to be prepared and filed.

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<sup>1</sup> See, for example, Section 512(H)(3) of the Code with respect to Unrelated Business Taxable Income: “An eligible taxpayer . . . may revoke an election under clause (i)(II) by filing a statement of revocation with a timely filed tax return (including extensions).” [Emphasis added.] See also Section 514(3)(D) of the Code with respect to Unrelated Debt Financed Income: “If an organization for any taxable year has not used land in the manner to satisfy the actual use condition . . . before the time prescribed by law (including extensions thereof) for filing the return for such taxable year . . .” [Emphasis added.]

The Organization possessed financial documentation sufficiently reliable for purposes of the filing of its IRS Forms 990 for all such years. However, due to inconsistent bookkeeping procedures in certain of the Organization's regional offices, Loeb & Troper was unwilling or unable to provide audited financial statements to the Organization, and incorrectly instructed the Organization that the IRS Forms 990 could not be prepared or filed without fully audited and signed financials. Had the Organization known that fully audited and signed financials were not required for the filing of its IRS Forms 990, it would never have delayed such filings.

The Organization's Chief Compliance Officer, Stan Kessock, was orally instructed by Loeb & Troper LLP on numerous occasions that audited financials were required for that firm to prepare and file the IRS Forms 990. Loeb & Troper LLP is widely regarded as one of the preeminent Certified Public Accounting firms in New York State for not-for-profit corporations and tax-exempt entities, so the Organization acted reasonably in reliance on these instructions. Volumes of e-mail correspondence between the Organization and Loeb & Troper substantiate and document the insistence of Loeb & Troper on fully auditing and signing the Organization's financial statements. (See, e.g., correspondence attached hereto as Exhibit 2.)

Excessive delays by Loeb & Troper LLP in completing its review of the Organization's finances caused exasperation amongst members of the Organization's executive management. (See, e.g., March 25, 2011 correspondence by National President Morton Klein, and July 15, 2011 e-mail from Loeb & Troper indicating that the accounting firm was still working on auditing financials more than two (2) years after commencement; both pieces of correspondence attached hereto as Exhibit 3.) However, the Organization reasonably believed that the formal audit process was a prerequisite for the preparation and filing of the returns. While the members of the Organization's senior management were indeed aware that their filing of IRS Forms 990 would be delayed and could become delinquent, they believed (incorrectly) that late filings would be a lesser problem than filing with unaudited financial information.

Given the scale and costliness of the formal audit being undertaken by Loeb & Troper, and the Organization's trust in Loeb & Troper and its reputation, the Organization did not believe that switching to a different accounting firm would be feasible, warranted, or even helpful.

Although Loeb & Troper and members of the Organization's executive management were in close contact and coordination over the IRS Forms 990 for 2008, 2009 and 2010, and specifically regarding their due dates, Loeb & Troper at no point cautioned or warned the Organization about the risk of automatic revocation posed by delayed or delinquent filings.

Overall responsibility for filing required returns rested squarely on the Organization. However, given that Loeb & Troper was in weekly (if not daily) communications with the Organization from April, 2009 through May 15, 2011 to prepare audited financials and IRS Forms 990 for the Organization, it was grossly negligent of the accounting firm to not alert the Organization to the potential of automatic revocation posed by the continued delays in the audit process then underway.

It should be noted that the Organization is currently considering filing suit against Loeb & Troper for professional malpractice.

#### **IV. Organization Exercised Ordinary Business Care and Prudence.**

The Organization's failure to timely file its 2008, 2009 and 2010 IRS Forms 990 was a serious error, but was one that occurred while the Organization was exercising ordinary business care and prudence in determining and attempting to comply with its reporting requirements. The Organization's exercise of business care and prudence was demonstrated by the following facts:

1. For each of the 2008, 2009 and 2010 tax years, the Organization filed for six-month extensions for the filing of IRS Form 990. (See Exhibit 4 attached hereto.) The Organization's filing of such extensions demonstrated that the Organization did not ignore its filing obligations and intended, in good faith, to file the Forms 990 upon obtaining audited financial statements.

2. Copies of correspondence between the Organization's management and its accounting firm document the Organization's diligent efforts to file IRS Forms 990 timely and accurately. Correspondence attached hereto as Exhibit 5 demonstrates that the Organization was working diligently with its accounting firm since at least May, 2009 to prepare 2008's IRS Form 990. Correspondence attached hereto as Exhibit 6 demonstrates the Organization's attempt to

timely file its 2008 IRS Form 990, and the importance and urgency the Organization attributed to such task.

3. The Organization filed its 2008 IRS Form 990, along with a \$39,000 excise tax payment, prior to the automatic revocation deadline that the Organization believed to apply (November 15, 2011). (See Exhibit 7 attached hereto.) This filing is probative of the fact that the Organization made a good-faith attempt to file within the timeframe that the Organization believed to be the deadline for avoiding an automatic revocation under Section 6033(j) of the Internal Revenue Code, and that the Organization had no intention of shirking its obligations for payment of (excise) tax or for filing its returns.

4. By letter dated September 27, 2011 to the Service, the Organization requested confirmation of its exempt status prior to filing its 2008 IRS Form 990 by the automatic revocation deadline that the Organization believed to apply (November 15, 2011). By response letter dated October 6, 2011, the Service identified the Organization as a tax exempt public charity under Section 501(c)(3) of the Internal Revenue Code. (See Exhibit 8 attached hereto.)<sup>2</sup> This correspondence to and from the Service is probative of the fact that the Organization was actively seeking to confirm its exempt status and file its delinquent IRS Forms 990 by the date that the Organization believed to be the deadline for avoiding automatic revocation. It was not until the Organization's receipt of the Service's notice dated February 13, 2012 that the Organization was made aware that its exempt status had been automatically revoked.

5. During all relevant times, the Organization was in close contact with its regular accountants, who oversaw and were consulted on all aspects of the Organization's intended plan to file the outstanding IRS Forms 990 (See, e.g., Exhibit 9 attached hereto.)

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<sup>2</sup> The October 6, 2011 letter from the Service did contain boilerplate language suggesting that the Service's website be consulted for "a list of organizations whose tax exempt status was revoked under Section 6033(j) of the Code," which list was to have been published "beginning in early 2011." However, because the Organization was operating under the belief that its deadline to avoid automatic revocation was November 15, 2011, this boilerplate language did not suggest to the Organization that its attempts to come into filing compliance would be untimely. To the contrary, because the Organization was not, as of its receipt of the October 6, 2011 letter, on the list of organizations that were automatically revoked, the Organization reasonably assumed that it was in compliance as of such date.

V. Longstanding History of Compliance.

Aside from the Three-Year Period at Issue, the Organization has a longstanding and exemplary history of compliance with its filing and reporting requirements under the Internal Revenue Code – since 1938.

VI. Safeguards Adopted and Implemented by Organization to Ensure Organization Will Not Fail to File Future Returns.

The Organization has responded in a responsible manner by undertaking, adopting and implementing significant measures, policies, procedures and safeguards to ensure future, timely compliance with its reporting requirements and deadlines under Section 6033 of the Internal Revenue Code.

In particular, the Organization has undertaken, adopted and implemented changes in four specific areas detailed below: Infrastructure, Planning/Procedures, Personnel and Professional Advice.

A. Infrastructure. As detailed above, the Organization faced serious difficulties for years 2008, 2009 and 2010 in compiling financial information as a result of inconsistent bookkeeping procedures in the Organization's regional offices. In order to eliminate this problem, the Organization has purchased and installed QuickBooks Enterprise Solutions version 12.0 accounting software as a centralized, server-based solution for standardizing regional bookkeeping and reporting, and ensuring quality control of accurate data input, efficient analysis and timely reporting.

A principal advantage of this software environment – besides the essential standardization that the Organization requires -- is the opportunity for experienced accounting personnel at the Organization's national office to review and manage regional accounting procedures in real time.

B. Planning/Procedures. For regional QuickBooks users, significant training is being provided by the Organization and appropriate coaching/remedial sessions are planned.

All accounting procedures and account descriptions have been standardized across all regions and the accounting manual has been updated to reflect this change in operations.

Additionally, a schedule of all IRS, New York State and other jurisdictional reporting deadlines has been developed by the Organization. The purpose of this schedule is to help ensure not only that the Organization not miss any required filing deadlines, but also to help it avoid the need to file for automatic or other extensions for required returns.

All reporting, filing and auditing time schedules/procedures are now required to be closely monitored by senior Organization management and an active Audit Committee made up of qualified members of the Organization's Board of Directors. The current acting chairman of this committee, Irwin Hochberg, is a vice chairman of the Organization's Board and is a highly respected and experienced Certified Public Accountant registered in the State of New York.

C. **Personnel.** The Organization has added a full-time staff accounting position to its employee roster. The individual currently filling this new role, Ana Celi Feliciano, has eight years of accounting experience (including not-for-profit) and a B.A. degree in Economics from Fordham University. She was a senior staff accountant Pratt Area Community Council in Brooklyn, NY and has deep background in the QuickBooks accounting software package (Curriculum Vitae/resume attached hereto as Exhibit 10).

Ms. Feliciano's role is to produce documents and supporting reports for the external auditors and to assist the regional offices in adapting their bookkeeping policies and procedures to the QuickBooks Enterprise environment that the Organization has standardized.

In the past, the Organization's filings were delayed by waiting for external audits to be completed prior to its IRS Form 990 filings. The Organization's new management policy is to accelerate IRS Form 990 production and filing based on unaudited financial statements, if required to ensure timely compliance. If that scenario should arise, the Organization will file the required IRS Form 990, complete its audit and then, if necessary, file an amended return to account for any discrepancies with the audited financial statements. The

Organization believes that the addition of the addition of a full-time staff accounting position will be invaluable in working through that process.

**D. Professional Advice.** Although the Organization's regular accounting firm, Loeb & Troper LLP, is generally regarded as one of the preeminent accounting firms in the State of New York for not-for-profit entities, for the reasons set forth above the Organization is currently in the process of making arrangements for new professional accountants.

**VII. Properly Completed and Executed IRS Forms 990 for Most Recent Year and for the Three (3) Consecutive Year Period that the Organization Was Delinquent in Filing.**

Enclosed herewith are properly completed and executed IRS Forms 990 for years 2008, 2009, 2010 and 2011.

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For the foregoing reasons, and on the grounds set forth above, the Zionist Organization of America hereby respectfully requests reinstatement of exemption, effective as of May 15, 2011.

If you should have any questions or require any additional information or substantiation, please do not hesitate to contact me.

Sincerely,

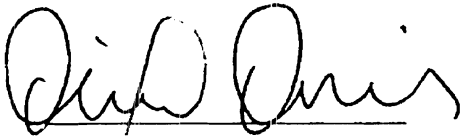


Tyler B. Korn, Esq.



# ATTESTATION

I, David P. Drimer, Executive Director of the Zionist Organization of America, declare, under penalties of perjury, that I am authorized to sign this request for retroactive reinstatement on behalf of the Zionist Organization of America, and I further declare that I have examined this request for retroactive reinstatement, including the written explanation of all the facts and information pertaining to the claim for reasonable cause and the evidence to substantiate the claim for reasonable cause, and to the best of my knowledge and belief, this request is true, correct, and complete.



(Signature)

Date: 10/26/2012

# Power of Attorney and Declaration of Representative

► Type or print. ► See the separate instructions.

OMB No. 1545-0150

For IRS Use Only

Received by:

Name \_\_\_\_\_

Telephone \_\_\_\_\_

Function \_\_\_\_\_

Date \_\_\_\_/\_\_\_\_/\_\_\_\_

## Part I Power of Attorney

**Caution:** Form 2848 will not be honored for any purpose other than representation before the IRS.

### 1 Taxpayer Information. Taxpayer must sign and date this form on page 2, line 7.

Taxpayer name and address

Zionist Organization of America  
4 East 34th Street  
New York, NY 10016-4333

Identifying number

13-5628475

Daytime telephone number

(212) 481-1500

Plan number (if applicable)

hereby appoints the following representative(s) as attorney(s)-in-fact:

### 2 Representative(s) must sign and date this form on page 2, Part II.

Name and address

Tyler B. Korn, Esq.  
5150 Tamiami Trail N., Suite 302  
Naples, FL 34103

Check if to be sent notices and communications ☐

CAF No. 0300-82339R

PTIN \_\_\_\_\_

Telephone No. 239-354-4300

Fax No. 239-354-4310

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

Name and address

CAF No. \_\_\_\_\_

PTIN \_\_\_\_\_

Telephone No. \_\_\_\_\_

Fax No. \_\_\_\_\_

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

Name and address

CAF No. \_\_\_\_\_

PTIN \_\_\_\_\_

Telephone No. \_\_\_\_\_

Fax No. \_\_\_\_\_

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

to represent the taxpayer before the Internal Revenue Service for the following matters:

### 3 Matters

Description of Matter (income, Employment, Excise, Whistleblower, PLR, FOIA, Civil Penalty, etc.) (see the instructions for line 3)	Tax Form Number (1040, 941, 720, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see the instructions for line 3)
Exempt Organization Return, Extension to Return	990, 8868	2008-2012
Excise Tax	4720	2008-2012
Election	5768	1920-2012

### 4 Specific use not recorded on Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, check this box. See the instructions for Line 4. Specific Uses Not Recorded on CAF ☐

**5 Acts authorized.** Unless otherwise provided below, the representatives generally are authorized to receive and inspect confidential tax information and to perform any and all acts that I can perform with respect to the tax matters described on line 3, for example, the authority to sign any agreements, consents, or other documents. The representative(s), however, is (are) not authorized to receive or negotiate any amounts paid to the client in connection with this representation (including refunds by either electronic means or paper checks). Additionally, unless the appropriate box(es) below are checked, the representative(s) are not authorized to substitute another representative or add additional representatives, to sign certain returns, or to execute a request for disclosure of tax returns or return information to a third party. See the line 5 instructions for more information.

☐ Disclosure to third parties; ☐ Signing a return; ☐ Substitute or add representatives;

☐ Other \_\_\_\_\_ (see instructions for more information)

**Exceptions.** An unenrolled return preparer cannot sign any document for a taxpayer and may only represent taxpayers in limited situations. An enrolled actuary may only represent taxpayers to the extent provided in section 10.3(d) of Treasury Department Circular No. 230 (Circular 230). An enrolled retirement plan agent may only represent taxpayers to the extent provided in section 10.3(e) of Circular 230. A registered tax return preparer may only represent taxpayers to the extent provided in section 10.3(f) of Circular 230. See the line 5 instructions for restrictions on tax matters partners. In most cases, the student practitioner's (level k) authority is limited (for example, they may only practice under the supervision of another practitioner).

List any specific deletions to the acts otherwise authorized in this power of attorney: \_\_\_\_\_

**7 Notices and communications.** Original notices and other written communications will be sent to you and a copy to the first representative listed on line 2.

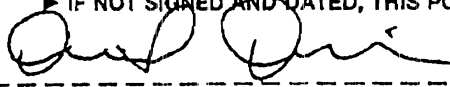
- a If you also want the second representative listed to receive a copy of notices and communications, check this box ☐   
 b If you do not want any notices or communications sent to your representative(s), check this box ☐

**8 Retention/revocation of prior power(s) of attorney.** The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same tax matters and years or periods covered by this document. If you do not want to revoke a prior power of attorney, check here. ☐

**YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.**

**9 Signature of taxpayer(s).** If a tax matter concerns a joint return, both husband and wife must sign. If joint representation is requested, otherwise, see the instructions. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.

▶ **IF NOT SIGNED AND DATED, THIS POWER OF ATTORNEY WILL BE RETURNED.**

 2/23/2012 Executive Director  
 Signature Date Title (if applicable)

David Drimer

Print Name

☐☐☐☐☐  
 PIN Number

Zionist Organization of America  
 Print name of taxpayer from line 1 if other than individual

Signature Date Title (if applicable)

☐☐☐☐☐  
 Print Name PIN Number

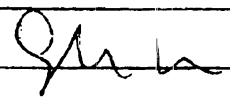
## Part II Declaration of Representative

**Caution:** Students with a special order to represent taxpayers in qualified Low Income Taxpayer Clinics or the Student Tax Clinic Program (levels k and l), see the instructions for Part II.

Under penalties of perjury, I declare that:

- I am not currently under suspension or disbarment from practice before the Internal Revenue Service;
- I am aware of regulations contained in Circular 230 (31 CFR, Part 10), as amended, concerning the practice of attorneys, certified public accountants, enrolled agents, enrolled actuaries, and others;
- I am authorized to represent the taxpayer(s) identified in Part I for the tax matter(s) specified there; and
- I am one of the following:
  - a Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
  - b Certified Public Accountant—duly qualified to practice as a certified public accountant in the jurisdiction shown below.
  - c Enrolled Agent—enrolled as an agent under the requirements of Circular 230.
  - d Officer—a bona fide officer of the taxpayer's organization.
  - e Full-Time Employee—a full-time employee of the taxpayer.
  - f Family Member—a member of the taxpayer's immediate family (for example, spouse, parent, child, brother, or sister).
  - g Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Internal Revenue Service is limited by section 10.3(d) of Circular 230).
  - h Unenrolled Return Preparer—the authority to practice before the Internal Revenue Service is limited by Circular 230, section 10.7(c)(1)(viii). You must have prepared the return in question and the return must be under examination by the IRS. See Unenrolled Return Preparer on page 1 of the instructions.
  - k Student Attorney—student who receives permission to practice before the IRS by virtue of their status as a law student under section 10.7(d) of Circular 230.
  - l Student CPA—student who receives permission to practice before the IRS by virtue of their status as a CPA student under section 10.7(d) of Circular 230.
  - r Enrolled Retirement Plan Agent—enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

▶ **IF THIS DECLARATION OF REPRESENTATIVE IS NOT SIGNED AND DATED, THE POWER OF ATTORNEY WILL BE RETURNED.** See the Part II instructions.

Designation—Insert above letter (a-r)	Jurisdiction (state) or Identification	Signature	Date
A	FL		3-10-12

# THE KORN LAW FIRM, P.L.

A PROFESSIONAL LIMITED LIABILITY COMPANY  
NEW YORK • NAPLES

THE NEWGATE TOWER  
5150 NORTH TAMiami TRAIL, SUITE 302  
NAPLES, FLORIDA 34103

130 EAST 30<sup>TH</sup> STREET  
FIFTH FLOOR  
NEW YORK, NY 10016

TYLER B. KORN, ESQ.  
TKORN@KORNTAX.COM  
ADMITTED TO PRACTICE IN NEW YORK,  
FLORIDA, THE U.S. TAX COURT, THE  
COURT OF FEDERAL CLAIMS AND U.S.  
DISTRICT COURT, M.D. FLORIDA

October 23, 2012

Internal Revenue Service  
201 West Rivercenter Blvd.  
Attn: Extracting Stop 312  
Covington KY 41011

Re: Request for Retroactive Reinstatement of Recognition of Exempt Status under Section 501(c)(3) following Automatic Revocation, Pursuant to IRS Notice 2011-44;

Automatically Revoked Exempt Organization: Zionist Organization of America; EIN: 13-5628475

Dear Sir or Madam:

I serve as pro bono tax counsel to the above-captioned Zionist Organization of America (the "Organization").

Enclosed herewith are the following materials:

1. Request for Retroactive Reinstatement of Recognition of Exempt Status under Section 501(c)(3) following Automatic Revocation, Pursuant to IRS Notice 2011-44.
2. IRS Form 1023 package, including Filing Fee, Checklist, Power of Attorney and Exhibits.
3. Original, not previously filed IRS Forms 990 for 2011, 2010 and 2009.
4. Copies of previously filed IRS Form 990 for 2008 and previously filed, amended IRS Form 990 for 2008.

If you should have any questions, please do not hesitate to contact me.

Sincerely,



Tyler B. Korn, Esq.

# THE KORN LAW FIRM, P.L.

A PROFESSIONAL LIMITED LIABILITY COMPANY  
NEW YORK • NAPLES

THE NEWGATE TOWER  
5150 NORTH TAMiami TRAIL, SUITE 302  
NAPLES, FLORIDA 34103

TYLER B. KORN, ESQ.  
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COURT OF FEDERAL CLAIMS AND U.S.  
DISTRICT COURT, M.D. FLORIDA

130 EAST 30<sup>TH</sup> STREET  
FIFTH FLOOR  
NEW YORK, NY 10016

October 23, 2012

Internal Revenue Service  
201 West Rivercenter Blvd.  
Attn: Extracting Stop 312  
Covington KY 41011

Re: Request for Retroactive Reinstatement of Recognition of Exempt Status under Section 501(c)(3) following Automatic Revocation, Pursuant to IRS Notice 2011-44;

Automatically Revoked Exempt Organization: Zionist Organization of America; EIN: 13-5628475

Dear Sir or Madam:

The Zionist Organization of America (the "Organization") hereby respectfully requests and applies for reinstatement of its recognition of exempt status under Section 501(c)(3), and requests that such reinstatement be made on a retroactive basis pursuant to IRS Notice 2011-44.

The Organization's request for reinstatement on a retroactive basis is made on the grounds that its revocation of exemption was made in error. In the alternative, the Organization's request for reinstatement on a retroactive basis is made on the grounds of reasonable cause reliance on (mistaken) professional advice.

# *STATE OF NEW YORK*

JUL -1 2009

## *DEPARTMENT OF STATE*

I hereby certify that the annexed copy has been compared with the original document in the custody of the Secretary of State and that the same is a true copy of said original.



WITNESS my hand and official seal of  
the Department of State, at the City of  
Albany, on June 19, 2009.

A handwritten signature in black ink, appearing to read "Daniel E. Shapiro".

Daniel E. Shapiro  
First Deputy Secretary of State

## Chap. 205.

AN ACT to incorporate the Zionist Organization of America.

Became a law April 14, 1920, with the approval of the Governor. Passed, three-fifths being present.

*The People of the State of New York, represented in Senate and Assembly, do enact as follows:*

Cor-  
porators.

Section 1. Senior Abel, Reuben Brainin, Charles A. Cowen, Nahum Eben, Mary Fels, Jacob Fishman, Bernard Flexner, Howard Gans, Abraham Goldberg, Richard Gottheil, Jacob de Haas, Isidor Hassin, Joseph Krinsky, Louis Lipsky, Morris Margulies, Hirsh Masliansky, Walter E. Meyer, Emmanuel Neumann, Bernard G. Richards, Louis Robison, Bernard A. Rosenblatt, Morris Rothenberg, Peter J. Schweitzer, Joshua Sprayregen, Nathan Strauss, Henrietta Szold, Robert Szold, Stephen S. Wise, all of New York, Louis D. Brandeis of Washington, District of Columbia, Benzion A. Antonow, Nathan D. Kaplan, Julian W. Mack, Hugo Pam, Max Shulman, all of Illinois, Israel Brodie and Harry Friedenwald of Maryland, Harry Cutler of Rhode Island, Maurice L. Avner, James G. Heller, Sol Rosenbloom, Samuel Schimmel, all of Pennsylvania, S. Marcus Fechheimer and Abba H. Silver of Ohio, Felix Frankfurter, Horace M. Kallen, Louis E. Kirstein, Hyman Morrison, Samuel H. Waldstein, all

of Massachusetts, Morris Goldman of Missouri, George Gordon of Minnesota, Max Heller of Louisiana, I. Irving Lipsitch and Martin A. Meyer of California, Leonard M. Palitz of Georgia, Jonas A. Rosenfield of Texas, Jacob Saks of Virginia, William Sauber of Wisconsin, and all other persons now members of the voluntary association known as the Zionist Organization of America are hereby created a body politic and corporate, by the name, style and title of Zionist Organization of America, to be governed by an executive committee of fifty, or such other number as may be specified from time to time in the constitution of such body corporate, which executive committee shall be elected at such times and in such manner as the constitution and by-laws of such body corporate may provide.

Corporate  
name.

Executive  
com-  
mittee.

§ 2. The object of said corporation shall be (a) to further the aim of the Basle program, to wit: To establish a publicly recognized and legally secured home for the Jewish people in Palestine, and (b) to do any and all things that may be necessary or incidental to the attainment of this object.

Object.

§ 3. The said corporation by that name shall succeed to the rights and property of the Zionist Organization of America, as now constituted, and its constituent organizations, including the Federation of American Zionists, and shall have and enjoy perpetual succession, and be able to sue and be sued, and shall have all the powers which by the general corporation law are conferred upon corporations, and in addition thereto shall have all the powers which now or may hereafter pertain by law to membership corporations, so far as the same are applicable thereto and are not inconsistent with the provisions and purposes of this act, and shall also have power in law and in equity to take, purchase, lease, hold and receive to it and its successors for and to the use of said corporation either absolutely or in trust for any of its purposes, or for any purposes deemed by the corporation to be in furtherance of its objects, any lands, tenements, hereditaments, whether situate in the United States or elsewhere, and any goods, chattels, sum or sums of money and personal property, and whether by grant, gift, purchase, lease, will, devise, or bequest, from any person or persons whatsoever, and the same to hold, grant, bargain, sell, mortgage, lease, improve or dispose of for the use of the corporation, and to receive and transmit personal property, including moneys, securities and funds, and in general to do all things which may be lawful or necessary for the well-being and proper management of the said corporation.

Successor  
to Zionist  
Organiza-  
tion of  
America.

Corporate  
rights  
and  
powers.



Right to  
grant  
member-  
ships and  
charters.

§ 4. The said corporation shall have power to grant memberships in its organization and to grant charters to other societies, associations or units, and to suspend and revoke the same in accordance with the provisions of the constitution and by-laws of the Zionist Organization of America, which said constitution and by-laws, and as the same shall be adopted and amended from time to time, shall be binding upon every member and every such chartered society, association or unit; and the said corporation shall have the right to hold its meetings either in this state or at any place or places in the United States which from time to time may be appointed for that purpose.

Place of  
meetings.

Present  
officers,  
constitu-  
tion and  
by-laws  
continued.

§ 5. The present officers of the said association shall continue in their respective offices until its next regular election, and the constitution and by-laws now in force shall be in all respects continued in force and valid until altered, amended or abrogated by the said corporation. The said corporation shall have power to elect and appoint such officers as it may determine and they shall be elected and appointed at such times and places, and in such manner as the constitution and by-laws of said corporation may direct.

Election  
and ap-  
pointment  
of officers.

Not for  
pecuniary  
profit;  
corporate  
status.

§ 6. This corporation is not established and shall not be maintained or conducted for pecuniary profit, and shall have the status of a religious, educational or benevolent corporation. None of its trustees, officers, members or employees shall receive any pecuniary profits from the operations thereof except reasonable compensation for services in effecting one or more of its purposes.

§ 7. This act shall take effect immediately.

Stanley Kessock

**From:** Stanley Kessock  
**Sent:** Friday, July 16, 2010 2:44 PM  
**To:** Schor, Abraham  
**Cc:** Peikes, Ahuva; Zachter, Mel; Fawn Eng  
**Subject:** RE: 2008 Audit and Form 990

**Importance:** High  
**Sensitivity:** Confidential

**Categories:** for TKorn, tax exempt revocation

Abraham,

If Israel is the issue, please note that I was in contact with our Israel office, and I hope to have a response on Monday, which I will, of course, convey to you. In any case, if it should become necessary, I would certainly opt for option 2, assuming that it won't impede our filing of the 990, and the clearance by the AG's Charities Bureau in a timely fashion.

Stan Kessock  
Acting National Executive Director  
Zionist Organization of America  
(212) 481-1500 ext.237  
[skessock@zoa.org](mailto:skessock@zoa.org)

---

**From:** Schor, Abraham [<mailto:ASchor@loebandtroper.com>]  
**Sent:** Thursday, July 15, 2010 11:29 PM  
**To:** Stanley Kessock  
**Cc:** Peikes, Ahuva; Zachter, Mel  
**Subject:** RE: 2008 Audit and Form 990  
**Sensitivity:** Confidential

Stan,  
Ahuva forwarded me your email below.

Please note that the audit of National's own trial balance is primarily complete. We are waiting on information from all of the affiliated branches or offices, including Israel. Israel is likely to be the most difficult. Honestly, if we are to wait on obtaining all this information, I don't know if we'll be complete by the end of August.

Consequently, there are two paths to follow:

1 – to wait until we obtain all the required information – that means all the trial balances for all the affiliated Chapters and backup documentation, such as bank reconciliations and statements to name one item. It also means obtaining the 2007 and 2008 financial statements for Kfar Silver in English, (dollars not shekels) and then determining the correct amount to record on the trial balance. As I mentioned, this may take longer than the end of August.

2 – We don't wait for anything, however, we would need to issue a qualified opinion – that is, we would state in our opinion that financial statements include only the financial information for the national office and not any of the other branches and that if the statements would have included the information for all the branches, the amounts therein would likely be materially different.

I want to double check again in our office that option 2 is a viable option, but meanwhile, please let me know if that is something that you would consider.

Please be aware that I am away for the weekend and will be back in our office on Monday.

*Thanks and best regards,  
Abraham*

Abraham Schor, CPA  
Supervisor  
Loeb & Troper LLP  
655 Third Avenue, 12th Fl.  
New York, NY 10017  
212-867-4000 ext. 334  
212-867-9810 (Fax)  
email to: [aschor@loebandtroper.com](mailto:aschor@loebandtroper.com)

---

**From:** Peikes, Ahuva  
**Sent:** Thursday, July 15, 2010 7:23 PM  
**To:** Schor, Abraham  
**Subject:** FW: 2008 Audit and Form 990  
**Importance:** High  
**Sensitivity:** Confidential

Ahuva Peikes  
Loeb & Troper  
655 Third Avenue, 12th Floor  
New York, NY 10017  
Phone: 212-867-4000  
Fax: 212-867-9810  
[apeikes@loebandtroper.com](mailto:apeikes@loebandtroper.com)

---

**From:** Stanley Kessock [[SKessock@zoa.org](mailto:SKessock@zoa.org)]  
**Sent:** Thursday, July 15, 2010 5:23 PM  
**To:** Zachter, Mel; Peikes, Ahuva; Fawn Eng  
**Subject:** 2008 Audit and Form 990

Please note that we need to expedite our joint work on the above, as there is a collateral effect on our relationship with the Department of Homeland Security. There are certain security-related measures we're taking and federal funds are being expended to accomplish this. The Bureau of Charities, however, has indicated a red flag with respect to proceeding, since we're not in compliance with our filing obligations. The federal funds will not be released until the flag is removed, though they are proceeding with the paperwork on the assumption that it will be removed before our deadline on access to these funds, August 31, 2010.

Stan Kessock  
Acting National Executive Director  
Zionist Organization of America  
(212) 481-1500 ext.237  
[skessock@zoa.org](mailto:skessock@zoa.org)

Stanley Kessock

---

**From:** Stanley Kessock  
**Sent:** Thursday, July 22, 2010 10:32 AM  
**To:** Schor, Abraham  
**Cc:** Zachter, Mel; Peikes, Ahuva; Fawn Eng  
**Subject:** RE: 2008 audit

**Importance:** High  
**Sensitivity:** Confidential

**Categories:** for TKorn

Abraham,

Please see my responses below, in red.

Stan Kessock  
Acting National Executive Director  
Zionist Organization of America  
(212) 481-1500 ext.237  
[skessock@zoa.org](mailto:skessock@zoa.org)

---

**From:** Schor, Abraham [<mailto:ASchor@loebandtroper.com>]  
**Sent:** Thursday, July 22, 2010 9:44 AM  
**To:** Stanley Kessock  
**Cc:** Zachter, Mel; Peikes, Ahuva  
**Subject:** 2008 audit

Stan,

After consultation with Mel and our Quality Control Department, the following issues arose:

- A) In regards to Israel, we cannot convert the shekels into dollars – we need it to come from ZOA. Also, we need the auditor's opinion translated into English - I don't think that was included in the translated statements that we received. We're making arrangements for the translation, and hope to have results very soon
- B) In regards to the offsite offices:
  - a. We are under the impression that the New York office together with all the other offices are one organization, please confirm, this is correct
  - b. We need ZOA to obtain trial balances for all the offsite offices and to record them on one trial balance. We are not allowed to do this because this would be a significant entry and we would have an independence issue – we would become your accountants (as opposed to you auditors) and we are not allowed to issue an opinion on our own work. Understood – we'll pursue this most vigorously
  - c. Once we obtain a trial balance that is all inclusive, we can then determine what auditing procedures are still left to be completed. We would need Fawn provide any required information. Fawn will provide you with whatever you need, expeditiously. These steps (b&c) would need to be accomplished ASAP.
- C) There are also a few minor issues on the National's own trial balance that need to be cleared up – Ahuva will be in contact with Fawn about these. Please keep me in the loop on these
- D) Although in my previous email from last week I said that there was an option to qualify the report, this was incorrect, which is why I checked with our Mel and our Quality Control Department. Due to the fact that at this point we do not have a clear grasp as to the scope of the missing information, we would have to issue a disclaimer of opinion.
- E) Based on the information we have as of today, we would need to issue a disclaimer of opinion. If we receive all the information detailed above in a timely and auditable fashion, we would be able to issue an unqualified opinion. Again, just to clarify, the information needs to be presented to us because the more we do, the more we lose our independence. understood

Best regards,

REFERS BACK TO  
DOCUMENT 16

*Abraham*

Abraham Schor, CPA

Supervisor

Loeb & Troper LLP

655 Third Avenue, 12th Fl.

New York, NY 10017

212-867-4000 ext. 334

212-867-9810 (Fax)

email to: [aschor@loebandtroper.com](mailto:aschor@loebandtroper.com)

Stanley Kessock

---

**From:** Fawn Eng  
**Sent:** Thursday, July 29, 2010 9:13 AM  
**To:** Harvey Kliban  
**Cc:** Stanley Kessock  
**Subject:** FW: Kfar Silver

**Sensitivity:** Confidential

**Categories:** for TKorn

---

**From:** Schor, Abraham [<mailto:ASchor@loebandtroper.com>]  
**Sent:** Wednesday, July 28, 2010 6:23 PM  
**To:** Fawn Eng  
**Subject:** RE: Kfar Silver  
**Sensitivity:** Confidential

Yes, thank you.

---

**From:** Fawn Eng [<mailto:FEng@zoa.org>]  
**Sent:** Wednesday, July 28, 2010 5:10 PM  
**To:** Schor, Abraham; Peikes, Ahuva  
**Cc:** Stanley Kessock  
**Subject:** Kfar Silver  
**Sensitivity:** Confidential

Hi,

**We've converted the balance sheet and I&E statements, do you also need the net assets and cash flow schedules converted?**

**Fawn**

Fawn Eng  
Assistant Controller  
Zionist Organization of America  
4 East 34th Street  
New York, NY 10016-4383  
(212) 481-1500 Ext. 227

---

**From:** Schor, Abraham [<mailto:ASchor@loebandtroper.com>]  
**Sent:** Thursday, July 22, 2010 9:44 AM  
**To:** Stanley Kessock  
**Cc:** Zachter, Mel; Peikes, Ahuva  
**Subject:** 2008 audit

After consultation with Mel and our Quality Control Department, the following issues arose:

A) In regards to Israel, we cannot convert the shekels into dollars – we need it to come from ZOA. Also, we need the auditor's opinion translated into English - I don't think that was included in the translated statements that we received. We're making arrangements for the translation, and hope to have results very soon

**Stanley Kessock**

---

**From:** Stanley Kessock  
**Sent:** Wednesday, August 04, 2010 2:35 PM  
**To:** Fawn Eng; Schor, Abraham  
**Cc:** Zachter, Mel  
**Subject:** Please advise where we stand. The clock is ticking

**Importance:** High

**Categories:** for TKorn

Stan Kessock  
Acting National Executive Director  
Zionist Organization of America  
(212) 481-1500 ext.237  
[skessock@zoa.org](mailto:skessock@zoa.org)



Stanley Kessock

---

**From:** Schor, Abraham <ASchor@loebandtroper.com>  
**Sent:** Wednesday, October 05, 2011 8:24 PM  
**To:** David Drimer  
**Cc:** Stanley Kessock; Zachter, Mel  
**Subject:** 2008 statements  
**Attachments:** ZOA-FS08 FINAL DRAFT.pdf

**Follow Up Flag:** Follow up  
**Flag Status:** Flagged

**Categories:** for TKorn, tax exempt revocation, Board business, Financial Matters

David,

As a follow up to your email requesting the update on the statements of the 2008 financials, I am attaching the final draft of the report for your review, as well as Stan's.

We need to send you a word document to be printed on ZOA letterhead, signed by yourself and Stan. This document is a management representation letter, itemizing the representations made to us by management. The letter needs to change from the standard format due to our issuing a disclaimer of opinion. Our Quality Control Department is researching the appropriate wording of the letter. This should be resolved tomorrow.

When resolved, I'll email you and Stan the letter, and upon receipt of the signed copy, and your approval of the statements, we can provide you with a signed copy of the report.

*Best regards,  
Abraham*

Abraham Schor, CPA  
Supervisor  
Loeb & Troper LLP  
655 Third Avenue, 12th Fl.  
New York, NY 10017  
212-867-4000 ext. 334  
212-867-9810 (Fax)  
email to: [aschor@loebandtroper.com](mailto:aschor@loebandtroper.com)

Stanley Kessock

---

**From:** MORTON KLEIN <mklein7@verizon.net>  
**Sent:** Friday, March 25, 2011 10:26 AM  
**To:** Stanley Kessock  
**Subject:** Re: 2008 Audit

**Categories:** for TKorn, tax exempt revocation

thanks. i cant believe how long this is taking. mort

----- Original Message -----

**From:** Stanley Kessock  
**To:** Michael Goldblatt (mgoldblatt39@gmail.com) ; lrHoch@aol.com ; MKlein Verizon  
**Cc:** Fawn Eng ; Harvey Kliban  
**Sent:** Friday, March 25, 2011 10:15 AM  
**Subject:** 2008 Audit

Gentlemen,

I just spoke with Mel Zachter at Loeb & Troper. They're preparing our financial statements on Sunday, Mel will review them on Monday, and will go over them with me after that, sometime next week. I'll report back to you right after that conversation.

Stan

Stan Kessock  
Acting National Executive Director  
Zionist Organization of America  
(212) 481-1500 ext.237  
[skessock@zoa.org](mailto:skessock@zoa.org)

This e-mail message may contain privileged, confidential and/or proprietary information intended only for the person(s) named. If you are not the intended recipient, please destroy this message, and any attachments, and notify the sender by return e-mail. If you are not the intended recipient(s), or the employee or agent responsible for delivering the message to the intended recipient(s), you are hereby notified that any dissemination, disclosure or copying of this communication is strictly prohibited. If you have received this communication in error, please contact ZOA immediately by telephone at 212-481-1500.

Stanley Kessock

---

**From:** Stanley Kessock  
**Sent:** Friday, July 15, 2011 10:18 AM  
**To:** Schor, Abraham  
**Cc:** Zachter, Mel  
**Subject:** RE: 2008 FS

**Categories:** for TKorn, tax exempt revocation

---

**From:** Schor, Abraham [<mailto:ASchor@loebandtroper.com>]  
**Sent:** Thursday, July 14, 2011 10:28 PM  
**To:** Stanley Kessock  
**Cc:** Zachter, Mel  
**Subject:** 2008 FS

Stan,

I worked on the changes to the financials. They need to be typed by our typing department. I am out of the office tomorrow, but I'll try to get our business service department to email you a revised draft tomorrow. If not, I'll send it to on Monday. Also, I'll work on the management letter on Monday.

There are some outstanding issues, as follows:

1. The biggest one is kfar silver. I haven't had an opportunity to review the pile of old papers as yet -- I'll try to do that today. If I'm unsuccessful, I think we need a Plan B
2. What are the photo expenses for? If you're referring to photo and artwork, that's in connection with our print jobs -- the semiannual, 40-page glossy newsletter, the college magazine, other publications we produce
3. I need to review the groupings one more time -- it looks like there is still some expenses for some of the other chapters included and we need to delete them. Ok, please confer with Harvey (he's at ext. 241) for details, and he'll consult with me if he needs to
4. Can you please provide the back up for the functional allocation of 84%, 13% and 3%? Yes I produced a spreadsheet which I'll forward to you.
5. The rental income is from new York -- correct? yes am not sure if we have copies of the leases-will check on Monday. Ok, let me know if you need them forwarded to you. I have the more recent riders in PDF, but the originals are hard copy only, I'm afraid
6. Can you email me another copy of the 2007 financials? Sure -- the 990s are sufficient, I presume? Or else let me know otherwise Thanks.

Best regards,  
Abraham

Abraham Schor, CPA  
Supervisor  
Loeb & Troper LLP  
655 Third Avenue, 12th Fl.  
New York, NY 10017  
212-867-4000 ext. 334  
212-867-9810 (Fax)  
email to: [aschor@loebandtroper.com](mailto:aschor@loebandtroper.com)

THESE QUESTIONS ARE COMING  
OVER 2 YEARS AFTER WORK STARTED.  
#6 WAS ASKED TWICE BEFORE, I  
BELIEVE



This Product Contains Sensitive Taxpayer Data

**Account Transcript**

Request Date: 03-01-20

Response Date: 03-01-20

Tracking Number: 1001277358

FORM NUMBER: 990

TAX PERIOD: Dec. 31, 2008

TAXPAYER IDENTIFICATION NUMBER: 13-5628475

ZIONIST ORGANIZATION OF AMERICA

E 34TH ST

NEW YORK, NY 10016-4333-991

--- ANY MINUS SIGN SHOWN BELOW SIGNIFIES A CREDIT AMOUNT ---

ACCOUNT BALANCE: \$0.00  
 ACCRUED INTEREST: \$0.00 AS OF: Mar. 12, 2012  
 ACCRUED PENALTY: \$0.00 AS OF:

ACCOUNT BALANCE PLUS ACCRUALS

THIS IS NOT A PAYOFF AMOUNT): \$0.00

\*\* INFORMATION FROM THE RETURN OR AS ADJUSTED \*\*

TAX PER RETURN: \$0.00

RETURN DUE DATE OR RETURN RECEIVED DATE (WHICHEVER IS LATER) Nov. 15, 2011

PROCESSED DATE Feb. 06, 2012

**TRANSACTIONS**

CODE	EXPLANATION OF TRANSACTION	CYCLE DATE	AMOUNT
50	Tax return filed 29493-358-32513-1	201204 02-06-2012	\$0.0
60	Extension of time to file ext. Date 08-15-2009	06-15-2009	\$0.0
70	Payment	06-08-2009	-\$1,592.7
60	Extension of time to file ext. Date 11-15-2009	10-26-2009	\$0.0
72	Removed payment 990T 200712	06-08-2009	\$1,592.7
76	Amended return filed 29493-028-02519-2	01-17-2012	\$0.0

This Product Contains Sensitive Taxpayer Data




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This Product Contains Sensitive Taxpayer Data

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## Account Transcript

Request Date: 03-01-20

Response Date: 03-01-20

Tracking Number: 1001277358

FORM NUMBER: 990

TAX PERIOD: Dec. 31, 2009

TAXPAYER IDENTIFICATION NUMBER: 13-5626475

ZIONIST ORGANIZATION OF AMERICA

E 34TH ST

NEW YORK, NY 10016-4333-991

-- ANY MINUS SIGN SHOWN BELOW SIGNIFIES A CREDIT AMOUNT ---

ACCOUNT BALANCE: \$0.00  
 ACCRUED INTEREST: \$0.00 AS OF: Mar. 12, 2012  
 ACCRUED PENALTY: \$0.00 AS OF:

ACCOUNT BALANCE PLUS ACCRUALS

THIS IS NOT A PAYOFF AMOUNT): \$0.00

\*\* INFORMATION FROM THE RETURN OR AS ADJUSTED \*\*

TAX PER RETURN: 0.00

RETURN NOT PRESENT FOR THIS ACCOUNT

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TRANSACTIONS

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---

CODE	EXPLANATION OF TRANSACTION	CYCLE DATE	AMOUNT
	No tax return filed		
60	Extension of time to file ext. Date 08-15-2010	06-28-2010	\$0.0
60	Extension of time to file ext. Date 11-15-2010	10-04-2010	\$0.0

---



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This Product Contains Sensitive Taxpayer Data

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# Internal Revenue Service

United States Department of the Treasury

This Product Contains Sensitive Taxpayer Data

## Account Transcript

Request Date: 03-01-20

Response Date: 03-01-20

Tracking Number: 1001277358

FORM NUMBER: 990

TAX PERIOD: Dec. 31, 2010

TAXPAYER IDENTIFICATION NUMBER: 13-5628475

IONIST ORGANIZATION OF AMERICA

E 34TH ST

EW YORK, NY 10016-4333-991

-- ANY MINUS SIGN SHOWN BELOW SIGNIFIES A CREDIT AMOUNT ---

ACCOUNT BALANCE: \$0.00  
 ACCRUED INTEREST: \$0.00 AS OF: Mar. 12, 2012  
 ACCRUED PENALTY: \$0.00 AS OF:

ACCOUNT BALANCE PLUS ACCRUALS

(THIS IS NOT A PAYOFF AMOUNT): \$0.00

\*\* INFORMATION FROM THE RETURN OR AS ADJUSTED \*\*

TAX PER RETURN: 0.00

RETURN NOT PRESENT FOR THIS ACCOUNT

### TRANSACTIONS

CODE	EXPLANATION OF TRANSACTION	CYCLE DATE	AMOUNT
	No tax return filed		
60	Extension of time to file ext. Date 08-15-2011	05-16-2011	\$0.0
60	Extension of time to file ext. Date 11-15-2011	09-19-2011	\$0.0

This Product Contains Sensitive Taxpayer Data

**Stanley Kessock**

---

**From:** Stanley Kessock  
**Sent:** Wednesday, May 06, 2009 9:43 AM  
**To:** Zachter, Mel  
**Subject:** 2008 T B .pdf - Adobe Reader  
**Attachments:** 2008 T B  
  
**Categories:** for TKorn

Mel,

As we discussed, attached is the 2008 Trial Balance. I look forward to hearing from you.

Best,  
Stan

Stanley Kessock

---

**From:** Gunsburg, Rivka <RGunsburg@loebandtroper.com>  
**Sent:** Wednesday, July 22, 2009 4:39 PM  
**To:** Stanley Kessock  
**Subject:** 990 questionnaire  
**Attachments:** 2008\_Form\_990\_\_Loeb\_\_Troper\_Tax\_Questionnaire.xls

**Categories:** for TKorn, tax exempt revocation

Hello,

As per our discussion today- please see attached 990 questionnaire for review

Thank you,

Rivkie Gunsburg, CPA  
Loeb & Troper LLP  
212-867-4000 ext. 390



Stanley Kessock

---

**From:** Fawn Eng  
**Sent:** Wednesday, July 29, 2009 12:30 PM  
**To:** Stanley Kessock  
**Subject:** RE: Application for Extension F990 & F 990T  
**Categories:** for TKorn

*I asked Rivka which form to use and she said the 2<sup>nd</sup> extension will be filed by their office.*

---

**From:** Stanley Kessock  
**Sent:** Wednesday, July 29, 2009 10:58 AM  
**To:** Fawn Eng  
**Subject:** RE: Application for Extension F990 & F 990T

The 10/15 deadline is for the 990T. We should file for the extension of the 990 deadline at this time.

Stan Kessock  
Director of Finance and Operations  
Zionist Organization of America  
(212) 481-1500 ext.237  
[skessock@zoa.org](mailto:skessock@zoa.org)

---

**From:** Fawn Eng  
**Sent:** Wednesday, July 29, 2009 10:27 AM  
**To:** Stanley Kessock  
**Subject:** Application for Extension F990 & F 990T

We've received approval to extend our file date to 8/15/09 for F990 and to 10/15/09 for F990.

Do we have to file another extension? The IRS letters are attached.

Stanley Kessock

---

**From:** Stanley Kessock  
**Sent:** Monday, August 09, 2010 3:44 PM  
**To:** Schor, Abraham  
**Cc:** Zachter, Mel; Fawn Eng  
**Subject:** RE: Update  
  
**Sensitivity:** Confidential  
  
**Categories:** for TKorn

I'll make myself available. Either time works.

Stan Kessock  
Acting National Executive Director  
Zionist Organization of America  
(212) 481-1500 ext.237  
[skessock@zoa.org](mailto:skessock@zoa.org)

---

**From:** Schor, Abraham [<mailto:ASchor@loebandtroper.com>]  
**Sent:** Monday, August 09, 2010 3:37 PM  
**To:** Stanley Kessock  
**Cc:** Zachter, Mel; Fawn Eng  
**Subject:** RE: Update  
**Sensitivity:** Confidential

Stan,

Mel would like to know if you are available tomorrow at 12:30PM or 1:00 PM to discuss where we stand with relation to the audit and 990. Please advise. Thanks.

*Best regards,  
Abraham*

Abraham Schor, CPA  
Supervisor  
Loeb & Troper LLP  
655 Third Avenue, 12th Fl.  
New York, NY 10017  
212-867-4000 ext. 334  
212-867-9810 (Fax)  
email to: [aschor@loebandtroper.com](mailto:aschor@loebandtroper.com)

---

**From:** Stanley Kessock [<mailto:SKessock@zoa.org>]  
**Sent:** Monday, August 09, 2010 2:04 PM  
**To:** Schor, Abraham; Peikes, Ahuva; Fawn Eng  
**Cc:** Zachter, Mel  
**Subject:** Update  
**Importance:** High  
**Sensitivity:** Confidential

Please advise where we stand as of today. As I mentioned previously, we stand to lose a great deal if we haven't filed our 990 before the end of this month.

Stanley Kessock

---

**From:** Peikes, Ahuva <APeikes@loebandtroper.com>  
**Sent:** Monday, August 16, 2010 9:58 AM  
**To:** Stanley Kessock  
**Subject:** RE: 990-2008  
  
**Categories:** for TKorn

Yes, that would be great.

Ahuva Peikes  
Loeb & Troper  
655 Third Avenue, 12th Floor  
New York, NY 10017  
Phone: 212-867-4000  
Fax: 212-867-9810  
[apeikes@loebandtroper.com](mailto:apeikes@loebandtroper.com)

---

**From:** Stanley Kessock [<mailto:SKessock@zoa.org>]  
**Sent:** Monday, August 16, 2010 9:57 AM  
**To:** Peikes, Ahuva  
**Subject:** RE: 990-2008

Do you want to come over to meet at 11? I'll reschedule my other business.

Stan Kessock  
Acting National Executive Director  
Zionist Organization of America  
(212) 481-1500 ext.237  
[skessock@zoa.org](mailto:skessock@zoa.org)

---

**From:** Peikes, Ahuva [<mailto:APeikes@loebandtroper.com>]  
**Sent:** Monday, August 16, 2010 9:07 AM  
**To:** Stanley Kessock  
**Subject:** RE: 990-2008

Stan,

I must have just missed you on Friday. Is there any way we can meet this morning as I am scheduled for the rest of the week and it is important that we take care of filling out the questionnaire so that we can complete the 990 in time.  
Thank you,

Ahuva Peikes  
Loeb & Troper  
655 Third Avenue, 12th Floor  
New York, NY 10017  
Phone: 212-867-4000  
Fax: 212-867-9810  
[apeikes@loebandtroper.com](mailto:apeikes@loebandtroper.com)

---

**From:** Stanley Kessock [<mailto:SKessock@zoa.org>]  
**Sent:** Friday, August 13, 2010 1:18 PM  
**To:** Peikes, Ahuva  
**Cc:** Schor, Abraham  
**Subject:** RE: 990-2008

Hi Ahuva,

I've been out the past two days, so today is obviously not good. I also have a doctor's appointment Monday afternoon, and will have to leave by 2:00-2:15. Otherwise, I'm at your disposal.

Stan Kessock  
Acting National Executive Director  
Zionist Organization of America  
(212) 481-1500 ext.237  
[skessock@zoa.org](mailto:skessock@zoa.org)

---

**From:** Peikes, Ahuva [<mailto:APeikes@loebandtroper.com>]  
**Sent:** Wednesday, August 11, 2010 3:28 PM  
**To:** Stanley Kessock  
**Cc:** Schor, Abraham  
**Subject:** 990-2008

Stan,  
I spoke with Mel today and he asked that I contact you to set up a time to go over the 990 and the questionnaire. Any chance you have an hour or two on Friday to go over the necessary information so that we can complete this return on time.  
Thanks,

Ahuva Peikes

Loeb & Troper

655 Third Avenue, 12th Floor

New York, NY 10017

Phone: 212-867-4000

Fax: 212-867-9810

[apeikes@loebandtroper.com](mailto:apeikes@loebandtroper.com)

Stanley Kessock

---

**From:** Stanley Kessock  
**Sent:** Tuesday, August 17, 2010 9:57 AM  
**To:** Fawn Eng; Harvey Kliban  
**Subject:** FW: 990  
**Attachments:** 990 Tax Questionnaire 2009.xls

**Categories:** for TKorn

Stan Kessock  
Acting National Executive Director  
Zionist Organization of America  
(212) 481-1500 ext.237  
[skessock@zoa.org](mailto:skessock@zoa.org)

---

**From:** Peikes, Ahuva [<mailto:APeikes@loebandtroper.com>]  
**Sent:** Monday, August 16, 2010 2:54 PM  
**To:** Stanley Kessock; 'skessock@aol.com'  
**Cc:** Schor, Abraham  
**Subject:** 990

Stan,

I attached the 990 questionnaire-Parts of the file are protected and I could not highlight all the parts needed to be filled out. I am listing the tabs that need to be completed – where I was able I highlighted the applicable cells.

**Tabs to be completed:**

- IRS Filings and Tax Compliance – Question #1 Box 3 form 1096 –Total W-2 and 1099
- Program Service Accomplishments
- Compensation
- Officers, Trustees and Key Employees
- Compensation detail
- Contributions
- Functional expenses
- Fundraising Events
- Lobbying Expenditures

Please verify in which states you are allowed to perform fundraising activities

In regard to your questions:

You were correct with your assumption on the rental income it is not UBIT

457 Plan – I spoke to the tax department and they said because it is deferred it doesn't really matter but we should report it at 625,000

Thanks for your help,  
Ahuva Peikes  
Loeb & Troper  
655 Third Avenue, 12th Floor  
New York, NY 10017  
Phone: 212-867-4000  
Fax: 212-867-9810  
[apeikcs@loebandtroper.com](mailto:apeikcs@loebandtroper.com)

Stanley Kessock

---

**From:** Peikes, Ahuva <APeikes@loebandtroper.com>  
**Sent:** Tuesday, August 17, 2010 10:43 AM  
**To:** Harvey Kliban  
**Cc:** Stanley Kessock  
**Subject:** Trial Balance from L&T  
**Attachments:** Account grouping for Harvey.xls; TB to send to Harvey.xls

**Follow Up Flag:** Follow up  
**Due By:** Wednesday, August 18, 2010 3:30 PM  
**Flag Status:** Flagged

**Categories:** for TKorn, Financial Matters

Harvey,

As discussed yesterday attached please find our trial balance and account groupings. Please compare this to your trial balance highlighting any differences so that we can have the most accurate trial balance to use for the 990. If possible can this be done by the end of Wednesday as I would like to input the 990 on Thursday.

Thanks,

Ahuva Peikes  
Loeb & Troper  
655 Third Avenue, 12th Floor  
New York, NY 10017  
Phone: 212-867-4000  
Fax: 212-867-9810  
[apeikes@loebandtroper.com](mailto:apeikes@loebandtroper.com)

Stanley Kessock

---

**From:** Fawn Eng  
**Sent:** Thursday, August 19, 2010 1:00 PM  
**To:** APeikes@loebandtroper.com  
**Cc:** Stanley Kessock  
**Subject:** fyi: 990 progress report  
**Attachments:** xxx 2008 F 990.xls

**Categories:** for TKorn

Hi Ahuva,  
We're up to 'Functional Expenses'. We should be finished shortly.  
Fawn

---

**From:** Peikes, Ahuva [<mailto:APeikes@loebandtroper.com>]  
**Sent:** Thursday, August 19, 2010 9:33 AM  
**To:** Stanley Kessock  
**Subject:**

Stan,  
I know how busy you are any chance you can email me the questionnaire by midday?  
Thanks,

Ahuva Peikes  
Loeb & Troper  
655 Third Avenue, 12th Floor  
New York, NY 10017  
Phone: 212-867-4000  
Fax: 212-867-9810  
[apeikes@loebandtroper.com](mailto:apeikes@loebandtroper.com)

**Stanley Kessock**

---

**From:** Peikes, Ahuva <APeikes@loebandtroper.com>  
**Sent:** Monday, August 23, 2010 10:59 AM  
**To:** Stanley Kessock  
**Subject:** RE: 990 Filing Update  
  
**Categories:** for TKom

I am in the process, I will keep you updated as we go along.

Ahuva Peikes  
Loeb & Troper  
655 Third Avenue, 12th Floor  
New York, NY 10017  
Phone: 212-867-4000  
Fax: 212-867-9810  
[apciks@loebandtroper.com](mailto:apciks@loebandtroper.com)

---

**From:** Stanley Kessock [<mailto:SKessock@zoa.org>]  
**Sent:** Monday, August 23, 2010 10:55 AM  
**To:** Peikes, Ahuva  
**Cc:** Fawn Eng  
**Subject:** 990 Filing Update

Please advise where we stand.

Stan Kessock  
Acting National Executive Director  
Zionist Organization of America  
(212) 481-1500 ext.237  
[skessock@zoa.org](mailto:skessock@zoa.org)



Stanley Kessock

---

**From:** Fawn Eng  
**Sent:** Wednesday, August 25, 2010 6:04 PM  
**To:** 'APeikes@loebandtroper.com'  
**Cc:** Stanley Kessock  
**Subject:** RE: 990 Open Items  
**Attachments:** 2008 F 990.xls  
**Categories:** for TKorn

Ahuva,  
This is what we have so far. Stan has to go over a few items tomorrow.  
Fawn

---

**From:** Peikes, Ahuva [<mailto:APeikes@loebandtroper.com>]  
**Sent:** Tuesday, August 24, 2010 11:21 PM  
**To:** Stanley Kessock; 'skessock@aol.com'  
**Cc:** Zachter, Mel; Schor, Abraham  
**Subject:** 990 Open Items

Stan,  
Due to the lack of time we had discussed the importance of filling out the questionnaire with all the necessary information so that we can get this out in time. I was surprised to find certain schedules missing from the questionnaire. I am listing a number of preliminary items outstanding. I know that this is on short notice but can we possibly have these answers by tomorrow afternoon?

On the compensation tab – Officers, directors and trustees –

Please list out all your board members and their titles

Lobbying Expenses – Please fill out the schedule on the questionnaire

Special Events – Please fill out the schedule on the questionnaire

Policies Question #6

Please describe your policies for determining compensation for the organization CEO

Functional Expense –

When we went over the questionnaire I had asked you whether you provided any grants in or out of the United States – you had answered no. On the functional you put down 20,000 of grant expense in the United States and 30,000 out of the United States.

#1 Did you provide grants?

#2 If you did – Please fill out the schedule on the questionnaire

Please provide a copy of page one of your 990 from 2004-2007

What is your state registration number

Whose care are the books in?

Thank you for your help,

Ahuva Peikes  
Loeb & Troper  
655 Third Avenue, 12th Floor  
New York, NY 10017  
Phone: 212-867-4000  
Fax: 212-867-9810  
[apeikes@loebandtroper.com](mailto:apeikes@loebandtroper.com)

Stanley Kessock

---

**From:** Fawn Eng  
**Sent:** Friday, September 03, 2010 1:25 PM  
**To:** Stanley Kessock  
**Subject:** What's the story re. the 990?  
  
**Categories:** for TKorn

I sent an email to Yehuda and Abraham yesterday, no response yet.

**Stanley Kessock**

---

**From:** Fawn Eng  
**Sent:** Friday, November 05, 2010 2:39 PM  
**To:** Peikes, Ahuva  
**Cc:** Stanley Kessock  
**Subject:** Ahuva.  
**Attachments:** 2008 F990 Nov5.xls  
**Categories:** for TKorn

Nice to have you back.

I've attached our 2008 info.

Fawn

Fawn Eng  
Assistant Controller  
Zionist Organization of America  
4 East 34th Street  
New York, NY 10016-4383  
(212) 481-1500 Ext. 227

Stanley Kessock

---

From: Harvey Kliban  
Sent: Thursday, December 16, 2010 4:46 PM  
To: Stanley Kessock; Fawn Eng  
Subject: FW: ZOA-TB

Categories: for TKorn

-----Original Message-----

From: Peikes, Ahuva [<mailto:APeikes@loebandtroper.com>]  
Sent: Thursday, December 16, 2010 4:21 PM  
To: Harvey Kliban  
Subject: RE: ZOA-TB

Harvey,  
I will in the office tomorrow I will go through the file and call you with any questions

Ahuva Peikes  
Senior Auditor  
Loeb & Troper LLP  
655 Third Avenue, 12th Floor  
New York, NY 10017  
Phone: 212-867-4000  
Fax: 212-867-9810  
[apeikes@loebandtroper.com](mailto:apeikes@loebandtroper.com)

-----Original Message-----

From: Harvey Kliban [<mailto:HKliban@zoa.org>]  
Sent: Thursday, December 16, 2010 4:17 PM  
To: Peikes, Ahuva  
Cc: Stanley Kessock; Fawn Eng  
Subject: RE: ZOA-TB

Ahuva,

Attached is a comparison of your trial balance as of 12/31/08 and the ZOA trial balance.

There are some small differences, but two cash accounts have large differences between your trial balance and the ZOA trial balance. They come within \$7,000.00 of balancing each other.

We would like to finalize the 2008 report with the numbers as they are now, and make any additional corrections in 2009. The file has some journal entries that have not been entered. Please do not enter these until we speak.

Harvey Kliban  
ZOA Accounting  
212-4811500 ext 241  
[kliban@zoa.org](mailto:kliban@zoa.org)

-----Original Message-----

From: Peikes, Ahuva [<mailto:APeikes@loebandtroper.com>]

Sent: Wednesday, December 15, 2010 12:48 PM

To: Stanley Kessock; Harvey Klivan

Cc: Zachter, Mel; Schor, Abraham

Subject: ZOA-TB

Harvey/Stn,

As requested I have attached an updated version of the trial balance as well as a list of all AJEs made so far. Please make sure that you have made all the AJE's as well. When I had sent the last version of the trial balance about a week ago, I had gone through it and annotated those accounts that needed explanations such as cash accounts with a negative balances, accounts that are not current etc... As well Harvey mentioned that he still needed to make a few closing entries. As soon as all these issues are addressed and I receive the final entries (closing entries as well as explanations for the items in question) we can move further.

If you have any further questions please feel free to contact me.

All the best,

Ahuva Peikes

Senior Auditor

Loeb & Troper LLP

655 Third Avenue, 12th Floor

New York, NY 10017

Phone: 212-867-4000

Fax: 212-867-9810

[apeikes@loebandtroper.com](mailto:apeikes@loebandtroper.com)

Stanley Kessock

---

**From:** Schor, Abraham <ASchor@loebandtroper.com>  
**Sent:** Tuesday, January 25, 2011 3:09 PM  
**To:** Stanley Kessock  
**Cc:** Zachter, Mel; Peikes, Ahuva; Harvey Kliban  
**Subject:** 2008 audit

**Categories:** for TKorn

Stan,

In regards to the 2008 audit, we have been in contact with Harvey over the last few weeks regarding various open items to complete the audit. Ahuva is out today and she will be back tomorrow. I will speak to her tomorrow and we will send Harvey the latest outstanding list to complete the audit.

*Best regards,  
Abraham*

Abraham Schor, CPA  
Supervisor  
Loeb & Troper LLP  
655 Third Avenue, 12th Fl.  
New York, NY 10017  
212-867-4000 ext. 334  
212-867-9810 (Fax)  
email to: [aschor@loebandtroper.com](mailto:aschor@loebandtroper.com)

Stanley Kessock

---

**From:** Stanley Kessock  
**Sent:** Thursday, September 17, 2009 10:17 AM  
**To:** Fawn Eng; Harvey Kliban  
**Subject:** FW: Hi Rivkie.

**Importance:** High

**Categories:** for TKorn  
**Tracking:** Recipient      **Delivery**      **Read**

Fawn Eng	Delivered: 9/17/2009 10:17 AM	Read: 9/17/2009 10:18 AM
Harvey Kliban	Delivered: 9/17/2009 10:17 AM	

Where does this stand? Please confer and give me your work plan and schedule for completion. Everything is on "hold" until we complete this reconciliation. It's got to be a top priority, or we won't get our 990 done in time.

Stan Kessock  
Director of Finance and Operations  
Zionist Organization of America  
(212) 481-1500 ext.237  
[skessock@zoa.org](mailto:skessock@zoa.org)

---

**From:** Fawn Eng  
**Sent:** Friday, September 11, 2009 2:48 PM  
**To:** Gunsburg, Rivka  
**Cc:** Stanley Kessock  
**Subject:** RE: Hi Rivkie,

*Oh, back to the drawing board. I go over it again on Monday.  
Have a good weekend.*

---

**From:** Gunsburg, Rivka [<mailto:RGunsburg@loebandtproper.com>]  
**Sent:** Friday, September 11, 2009 2:39 PM  
**To:** Fawn Eng  
**Subject:** RE: Hi Rivkie,

well then- the items you indicated that you have below dont tie to anything, so right now, I dont think they are "auditable"

Rivkie Gunsburg, CPA  
Loeb & Troper LLP  
655 Third Ave- 12th floor  
New York, NY 10017  
212-867-4000 ext. 390  
[rgunsburg@loebandtproper.com](mailto:rgunsburg@loebandtproper.com)

---

**From:** Fawn Eng [[FEng@zoa.org](mailto:FEng@zoa.org)]  
**Sent:** Friday, September 11, 2009 2:32 PM  
**To:** Gunsburg, Rivka  
**Subject:** RE: Hi Rivkie,

*No.*

---

**From:** Gunsburg, Rivka [<mailto:RGunsburg@loebandtproper.com>]  
**Sent:** Friday, September 11, 2009 2:17 PM

CERTIFIED MAIL RECEIPT  
FOR 2008 FORM 990

U.S. Postal Service  
**CERTIFIED MAIL RECEIPT**  
(Domestic Mail Only. No Insurance Coverage. Use Only.)  
For delivery information visit our website at [www.usps.com](http://www.usps.com)

0009 2820 0004 1457 1677

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Restricted Delivery Fee (Endorsement Required)	\$0.00	
Total Postage & Fees	\$ 7.63	11/10/2011

Sent To  
Dept. of the Treasury  
Street Apt. No. Internal Revenue Service Center  
or PO Box No.  
City, State, ZIP+4  
Ogden, UT 84201-0027  
PS Form 3811, February 2004 See Reverse for Instructions

PS Form 3811, February 2004

1. Article Addressed to:

Dept. of the Treasury  
Internal Revenue Service  
Center  
Ogden, UT 84201-0027

2. Article Number  
(Transfer from service) 7009 2820 0004 1457 1677

3. Signature  
X ☐ Agent ☐ Addressee

B. Received by (Printed Name) C. Date of Delivery

D. Is delivery address different from item 1? ☐ Yes  
If YES, enter delivery address below: ☐ No

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NOV 15 2011  
USPS

Service Type  
☒ Certified Mail ☐ Express Mail  
☐ Insured Mail ☐ Return Receipt for Merchandise  
☐ C.O.D.

4. Restricted Delivery? (Extra Fee) ☐ Yes



UNITED STATES CITIZENSHIP

000

S 080,037,301

Check No.



07 17 12 66 SAN FRANCISCO, CA

3158 37248662

3158 37248662 20092900 150 ZION OGDEN F-4720 REF

Pay to

the order of

ZIONIST ORGANIZATION OF AMERICA

4 E 34TH ST

NEW YORK NY 10016-4333

12/08

62

\*\*\*39158\*41

VOID AFTER ONE YEAR

REGIONAL DEPUTY DIRECTOR



222.41 INTEREST 235 DAYS

158 37248662

0000000518: 372486620 050712

COPY

Department of the Treasury  
Internal Revenue Service  
P.O. Box 9941  
Ogden, UT 84409

Taxpayer ID Number: 13-5628475  
Tax Period: December 31, 2008  
Fax Number: (212) 481-1515  
February 27, 2012

To Whom It May Concern,

This is in reference to the attached Notice Number CP161, dated February 6, 2012.

Pursuant to my conversation with one of your agents, #1145184, this organization is not required to pay the amount which the Notice states as owed, due to the fact that the amount in question represents additional interest and penalty on the Initial Excise Tax which was paid with Form 4720, filed in conjunction with the Form 990 filed for tax year ending December 31, 2008.

This organization filed an amended Form 990 for 2008 approximately two months after filing the initial Form 990, and this amended filing resulted in removing the requirement to file a Form 4720 and, thereby, the Initial Excise Tax liability in its entirety. Since there actually is no Initial Excise Tax Liability, there can be no interest or penalty accruing on such liability. I presume that the Service is processing the refund of the amount paid by this organization in conjunction with the filing of the original Form 990 and Form 4720.

I am attaching a copy of the amended Form 990, which is already contained in the Service's website as having been officially filed. This form will bear out our contention above.

Thank you for your attention in this matter.

Stan Kessock  
Director of Finance and Operations  
Zionist Organization of America  
(212) 481-1500 ext.237  
[skessock@zoa.org](mailto:skessock@zoa.org)

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Department of the Treasury  
Internal Revenue Service  
Ogden UT 84201-0074

For assistance, call:  
1-800-829-0115

Notice Number: CP161  
Date: February 6, 2012

Taxpayer Identification Number:  
13-5628475  
Tax Form: 4720  
Tax Period: December 31, 2008

003836.933471.0020.001 1 AT 0.374 870



ZIONIST ORGANIZATION OF AMERICA  
4 E 34TH ST  
NEW YORK NY 10016-4333



003836

### Request for Payment

### Initial Excise Tax

Our records show you owe \$19,522.53 on your return for the above tax period.

### What You Need to Do

Pay the amount you owe now by using one of the following methods. To avoid additional penalty and/or interest, we must receive your payment by February 27, 2012. The Electronic Federal Tax Payment System (EFTPS) is the preferred method to ensure your tax payments are on time and secure.

- **EFTPS**
  - If you are currently enrolled, go to [www.eftps.gov](http://www.eftps.gov) or call 1-800-555-4477.
  - To learn more about EFTPS and other electronic payment options, including credit card payments, visit [www.irs.gov](http://www.irs.gov) keyword: e-pay.
- **Check or Money Order**
  - Make your check or money order payable to the **United States Treasury**;
  - Write your taxpayer identification number, tax form number, tax period, and your phone number on your payment; and
  - Mail your payment with the payment voucher located at the bottom of this notice in the enclosed envelope.

If you choose to pay by check or money order, please allow enough mailing time so that we receive your payment by February 27, 2012.

If you believe this notice is incorrect, please call us at 1-800-829-0115. When you call, please have your payment information and a copy of your return available. This information will help us find any payment you made that we haven't applied.

### Tax Statement

Tax on Return	\$38,936.00
Total Credits	\$38,936.00-
Amount Previously Refunded to You	\$0.00

Overpayment	\$0.00
Penalty	\$14,601.00
Interest	\$4,921.53
<b>Total Amount You Owe</b>	<b>\$19,522.53</b>

The following is a list of payments we have credited to your account for the above tax return and tax period:

<u>Date</u>	<u>Amount</u>
11/15/2011	\$38,936.00

For tax forms, instructions and information visit [www.irs.gov](http://www.irs.gov). (Access to this site will not provide you with your specific taxpayer account information.)

### Penalty and Interest

About Your Notice - The penalty and/or interest charges on your account are explained on the following pages. If you want a more detailed explanation of your penalties and interest, please call the telephone number listed on the top of this notice. You may call your local IRS telephone number if the number shown on your notice is a long-distance call for you. All days mentioned in the paragraphs below are calendar days, unless specifically stated otherwise.

**Penalties: \$14,601.00**

#### 01 Penalty for Filing Return Late \$8,760.60

We charged a penalty because you filed your return late. We use the number of months the return is late to determine the penalty. If you filed more than 60 days late, the minimum penalty may apply. The minimum penalty is the lesser of \$100 or 100% of the tax due, for returns due before 12/31/2008. For returns due after 12/31/2008, the minimum penalty is the lesser of \$135 or 100% of the tax due. If you disagree with this penalty, see "Removal of Penalties" in this notice. To avoid this penalty in the future, you should file your returns by the return due date.

*(Internal Revenue Code section 6651)*

The table below shows how we figured your penalty. We multiplied the number of months times the monthly rate times the principal.

Date	No. Months	Rate/Month	Principal	Penalty
10/15/2009	05	4.50%	38,936.00	8,760.60
Total Penalty:				8,760.60

**07 Paying Late \$5,840.40**

We charged a penalty because you paid your taxes late. We count part of a month as a full month. If you disagree with this penalty, see "Removal of Penalties" in this notice. To avoid this penalty in the future, you should pay your taxes by the due date. Even if you have an extension to file your tax return, you do not have additional time to pay your tax.

(Internal Revenue Code section 6651 (a) (2))



The table below shows how we figured your penalty. We multiplied the number of months times the monthly rate (1/2 percent) times the principal (not to exceed 25%).

103836

Date	No. Months	Rate/Month	Principal	Penalty
11/15/2011	30	0.50%	38,936.00	5,840.40
Total Penalty:				5,840.40

**Removal of Penalties**

The law lets us remove or reduce penalties if you have reasonable cause or receive erroneous written advice from IRS.

**Reasonable Cause**

If you believe you have an acceptable reason why IRS should remove or reduce your penalties, send us a signed explanation. After we review your explanation, we will notify you of our decision. In some cases, we may ask you to pay the tax in full before we reduce or remove the penalty for paying late.

**Erroneous Advice from IRS**

We will remove your penalty if all the following apply:

1. You asked IRS for advice on a specific issue,
2. You gave IRS complete and accurate information,
3. You received advice from IRS,
4. You relied on the advice IRS gave you, and
5. You were penalized based on the advice IRS gave you.

To request removal of the penalty because of erroneous advice from IRS, you should do the following:

(1) complete Form 843, *Claim for Refund and Request for Abatement*; and (2) send it to the IRS Service Center where you filed your return.

**Interest: \$4,921.53**

**09 Interest**

We charged interest because you did not pay your tax on time. Generally, we calculate interest from the due date of your return (regardless of extensions) until you pay your tax in full. The interest rate is variable and may change quarterly. We charge interest on all penalties except estimated tax penalties.

(Internal Revenue Code section 6601)

The interest rates on underpayment and overpayment of taxes are as follows:

Periods	Percentage Rates	
	UNDERPAYMENT	OVERPAYMENT
July 1, 1996 through March 31, 1998.....	9	8
April 1, 1998 through December 31, 1998.....	8	7
January 1, 1999 through March 31, 1999.....	7	7
April 1, 1999 through March 31, 2000.....	8	8
April 1, 2000 through March 31, 2001.....	9	9
April 1, 2001 through June 30, 2001.....	8	8
July 1, 2001 through December 31, 2001.....	7	7
January 1, 2002 through December 31, 2002.....	6	6
January 1, 2003 through September 30, 2003.....	5	5
October 1, 2003 through March 31, 2004.....	4	4
April 1, 2004 through June 30, 2004.....	5	5
July 1, 2004 through September 30, 2004.....	4	4
October 1, 2004 through March 31, 2005.....	5	5
April 1, 2005 through September 30, 2005.....	6	6
October 1, 2005 through June 30, 2006.....	7	7
July 1, 2006 through December 31, 2007.....	8	8
January 1, 2008 through March 31, 2008.....	7	7
April 1, 2008 through June 30, 2008.....	6	6
July 1, 2008 through September 30, 2008.....	5	5
October 1, 2008 through December 31, 2008.....	6	6
January 1, 2009 through March 31, 2009.....	5	5
April 1, 2009 through December 31, 2010.....	4	4
January 1, 2011 through March 31, 2011.....	3	3
April 1, 2011 through September 30, 2011.....	4	4
Beginning October 1, 2011.....	3	3

Beginning January 1, 1999, the interest rate we pay on overpayment of taxes, except for corporate taxes, is the same as the rate of interest we charge on the underpayment of taxes. The law requires us to determine these interest rates quarterly. From January 1, 1987 through December 31, 1998, the interest rate we paid on an overpayment of taxes was 1% less than the rate of interest we charged on your underpayment of taxes. Effective January 1, 1995, we pay a reduced rate of interest on corporate overpayments that exceed \$10,000. This reduced rate is the short-term federal interest rate plus 1/2%.

**Corporate Interest** - We charge additional interest of 2% if, according to our records, you didn't make your corporate tax payment within 30 days after the IRS notified you of the underpayment of tax. This interest begins on the 31st day after we notify you of the underpayment on tax amounts you owe over \$100,000, minus your timely payments and credits.

## 19 Interest - Additional Interest Charges

If the amount you owe is \$100,000 or more, please make sure that we receive your payment within 10 work days from the date of your notice. If the amount you owe is less than \$100,000, please make sure that we receive your payment within 21 calendar days from the date of your notice. If we don't receive full payment within these time frames, the law requires us to charge interest until you pay the full amount you owe.

Seq. No.: A0018867 CP: 161

TIN: 13-5628475 Form: 4720

Tax Period: December 31, 2008



003836

 CUT HERE

Return this voucher with your payment or correspondence.

Your Telephone Number:      Best Time to Call:  
( ) \_\_\_\_\_ AM \_\_\_\_\_ PM

**Amount you owe: \$19,522.53**

- You will avoid additional penalties and/or interest if we receive your full payment by February 27, 2012

☐ **Amount enclosed: \$ \_\_\_\_\_**

- Make payable to United States Treasury
- Write Taxpayer Identification Number, tax period and tax form number on payment

☐ **Correspondence enclosed**

TE 201204 01070919 29471-007-00021-2

161 Internal Revenue Service  
Ogden UT 84201-0074

ZIONIST ORGANIZATION OF AMERICA  
4 E 34TH ST  
NEW YORK NY 10016-4333



135628475 RL ZION 50 2 200812 670 00001952253



Department of the Treasury  
Internal Revenue Service

P.O. Box 2508  
Cincinnati OH 45201

In reply refer to: 0248467585  
Oct. 06, 2011 LTR 4168C E0  
13-5628475 000000 00

00016846  
BODC: TE

ZIONIST ORGANIZATION OF AMERICA  
4 E 34TH ST  
NEW YORK NY 10016-4333



96159

Employer Identification Number: 13-5628475  
Person to Contact: Mrs Pamela Skiles  
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your Sep. 27, 2011, request for information regarding your tax-exempt status.

Our records indicate that you were recognized as exempt under section 501(c)(3) of the Internal Revenue Code in a determination letter issued in July 1938.

Our records also indicate that you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section(s) 509(a)(1) and 170(b)(1)(A)(vi).

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 sections 2055, 2106, and 2522 of the Code.

Please refer to our website [www.irs.gov/eo](http://www.irs.gov/eo) for information regarding filing requirements. Specifically, section 6033(j) of the Code provides that failure to file an annual information return for three consecutive years results in revocation of tax-exempt status as of the filing due date of the third return for organizations required to file. We will publish a list of organizations whose tax-exempt status was revoked under section 6033(j) of the Code on our website beginning in early 2011.

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

Sincerely yours,

S. A. Martin, Operations Manager  
Accounts Management Operations



Stanley Kessock

---

**From:** Stanley Kessock  
**Sent:** Wednesday, August 31, 2011 5:20 PM  
**To:** Abraham Schor (aschor@loebandtroper.com)  
**Cc:** Zachter, Mel (MZachter@loebandtroper.com)  
**Subject:** 990

**Categories:** for TKorn

Hi Abraham,

I passed on the upshot of our conversation re. my receiving the draft of FS by the end of the week. My Board is still extremely anxious about the pace at which this process is moving, and especially fearful of the automatic revocation by the IRS of our tax-exempt status. I tried to assure them that we actually have until November 15, 2011 before that would happen in the event we didn't have the 2008 990 filed by then. Is this your understanding as well? I raised this at an IRS conference, and the senior attorney representing them confirmed it for me, but it was only verbal.

Stan Kessock  
Director of Finance and Operations  
Zionist Organization of America  
(212) 481-1500 ext.237  
[skessock@zoa.org](mailto:skessock@zoa.org)

HIS NAME IS  
PETER HOLIAT, I'M  
SURE HE'D KNOW IT NOW  
(PETER.A. HOLIAT @ IRS.GOV)  
202-283-8976

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Stanley Kessock

---

**From:** Schor, Abraham <ASchor@loebandtroper.com>  
**Sent:** Wednesday, November 09, 2011 1:50 PM  
**To:** Stanley Kessock  
**Subject:** RE: Update

**Categories:** for TIKorn, tax exempt revocation

Will call shortly with questions

---

**From:** Stanley Kessock [<mailto:SKessock@zoa.org>]  
**Sent:** Wednesday, November 09, 2011 1:26 PM  
**To:** Zachter, Mel; Schor, Abraham  
**Subject:** FW: Update

Please advise; we're all getting antsy. Mort's in the NY office today, which isn't helping, and we're working intensively on the November 20<sup>th</sup> Dinner. Getting the 990 filing behind us would take the 800 pound gorilla off our backs.

Thanks,

Stan

---

**From:** Schor, Abraham [<mailto:ASchor@loebandtroper.com>]  
**Sent:** Tuesday, November 08, 2011 3:51 PM  
**To:** Stanley Kessock  
**Subject:** RE: Update

Not yet

---

**From:** Stanley Kessock [<mailto:SKessock@zoa.org>]  
**Sent:** Tuesday, November 08, 2011 3:48 PM  
**To:** Schor, Abraham  
**Subject:** Update

Hi Abraham,

I was informed by Mel that the Tax Department is reviewing the 990. Did you or he hear anything about an eta?

Stan Kessock  
Director of Finance and Operations  
Zionist Organization of America  
(212) 481-1500 ext.237  
[skessock@zoa.org](mailto:skessock@zoa.org)

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Stanley Kessock

---

**From:** Zachter, Mel <MZachter@loebandtroper.com>  
**Sent:** Thursday, November 10, 2011 12:45 PM  
**To:** Stanley Kessock  
**Subject:** RE: Good News! The 990 was approved by our tax department.  
**Categories:** for T&Korn, tax exempt revocation

Please let me know when you have it thanks

---

**From:** Stanley Kessock [<mailto:SKessock@zoa.org>]  
**Sent:** Thursday, November 10, 2011 11:04 AM  
**To:** Schor, Abraham  
**Cc:** Zachter, Mel  
**Subject:** RE: Good News! The 990 was approved by our tax department.

Excellent! I'd like to file it today, since tomorrow is a holiday and the IRS and NYS offices are closed, so please get it to me as early as you can. Will your messenger then actually do the filing, or is that left for us to do? I also assume I've got to be the signatory, correct?

Stan Kessock  
Director of Finance and Operations  
Zionist Organization of America  
(212) 481-1500 ext.237  
[skessock@zoa.org](mailto:skessock@zoa.org)

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---

**From:** Schor, Abraham [<mailto:ASchor@loebandtroper.com>]  
**Sent:** Thursday, November 10, 2011 10:29 AM  
**To:** David Drimer; Stanley Kessock  
**Cc:** Zachter, Mel  
**Subject:** Good News! The 990 was approved by our tax department.

David / Stan,

The 990 is good to go. There is a change of plans though – instead of e-filing, it will be a paper file. It will be sent via messenger to you this afternoon.

*Best regards,*  
*Abraham*

Stanley Kessock

---

**From:** Stanley Kessock  
**Sent:** Thursday, November 10, 2011 2:23 PM  
**To:** 'Zachter, Mel'  
**Cc:** Abraham Schor (aschor@loebandtroper.com)  
**Subject:** RE: Good News! The 990 was approved by our tax department.  
**Importance:** High  
**Categories:** for TKorn

It's in the building. I'll review and sign it. I'd like to hand deliver it in the Manhattan IRS office, and have them stamp a copy for me. Any problem doing so?

Stan Kessock  
Director of Finance and Operations  
Zionist Organization of America  
(212) 481-1500 ext.237  
[skessock@zoa.org](mailto:skessock@zoa.org)

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---

**From:** Zachter, Mel [<mailto:MZachter@loebandtroper.com>]  
**Sent:** Thursday, November 10, 2011 12:45 PM  
**To:** Stanley Kessock  
**Subject:** RE: Good News! The 990 was approved by our tax department.

Please let me know when you have it thanks

---

**From:** Stanley Kessock [<mailto:SKessock@zoa.org>]  
**Sent:** Thursday, November 10, 2011 11:04 AM  
**To:** Schor, Abraham  
**Cc:** Zachter, Mel  
**Subject:** RE: Good News! The 990 was approved by our tax department.

Excellent! I'd like to file it today, since tomorrow is a holiday and the IRS and NYS offices are closed, so please get it to me as early as you can. Will your messenger then actually do the filing, or is that left for us to do? I also assume I've got to be the signatory, correct?

Stan Kessock

## Ana Celi Feliciano

120 Humboldt St. 4J  
Brooklyn, NY 11206  
Email: cell120@live.com

Cell 646-425-6671  
Hm 718-486-7206

### SUMMARY

I am an accounting professional with extensive hands-on experience in engagement management, profitability, and key financial processes, support experience including, but not limited to accounts payable, accounts receivable and payroll knowledge with a strong myriad of diverse special projects.

### EDUCATION

FORDHAM UNIVERSITY - BA in Economics

### SKILLS

MS Word, MS Excel, MS PowerPoint, MS Outlook, FUND E-Z, Paychex, Sage Timberline, Global Financial System, ADP Payroll, Fund E-Z, QuickBooks, MS Access, Lotus 123, Peachtree, Paradox, MS Publisher

### EXPERIENCE

Pratt Area Community Council, Bklyn, NY

3/10-12/11

#### Senior Staff Accountant

- Responsible for monitoring and analyzing the collection of budgeted revenue and all other sources of income (Government Grants, Developer Fees, Project Management Fees, Property Management Fees, Relocation Fees, Partnership Fees, HASA, and all other Intercompany Fees).
- Ensured timely preparation of vouchers for revenue receivable; prepared monthly tenant rent statements for rent receivables.
- Prepared monthly HASA (government contract) rentittance report by the 15<sup>th</sup> of each month.
- Maintained monthly and year to date revenue and receivables schedule.
- Prepared receipts for all amounts collected, properly coded receipts, and approved deposits.
- Monitored the company's cash flow and bank balances.
- Prepared monthly budget revenue variance and receivables reports for finance/management meetings.
- Maintained accurate revenue and receivables account in the general ledger.
- Maintained accurate intercompany receivable accounts in the sub-ledger, reconciled to intercompany general ledger.
- Prepared monthly journal entries for all direct bank payments and deposits, and all bank charges and other direct bank entries.
- Reconciled bank accounts and account sub-ledgers.
- Responsible for month-end closing of system.
- Supervised PACC finance department staff.

(TEMP) Account Manager Robert Half - Accountemps, Pratt Area Community Council, Bklyn NY

06/09-03/10

- Maintained monthly and Year to date Revenue and Receivables schedule.
- Prepared receipts for all amounts collected and properly coded receipts and confirmed accuracy of deposits.
- Monitored the company's cash flow and bank balances.
- Reviewed and approved final payroll submission.
- Reconciled all inter-company accounts.
- Maintained the vacation and sick schedule for all PACC staff.

Robert Half - Accountemps, Achievement First, Bklyn NY

11/08-06/09

#### (TEMP) Staff Accountant

- Performed bookkeeping and clerical tasks involving accounts payable, credit card expenses, and vendor management.
- Prepared and process bank reconciliation for 8 charter school accounts.
- Assisted with preparation of payroll by reviewing timesheets and personal expenses.
- Provided administrative assistance during AF central/school audits
- Assisted in maintaining personnel files for AF central.

PricewaterhouseCoopers LLP, NY, NY

05/05-12/07

#### Client Account Administrator

- Researched and performed set-up of new clients, new engagements and bill plans in financial system.
- Proactively worked with Project Managers and staff to identify staff availability and staffing needs.
- Supported client service teams in financial administrative ongoing budgeting, forecasting and financial analysis.
- Assisted project managers with preparations of client's financial statements and annual planning.
- Ran, analyzed and interpreted various reports such as cash collection, billings, WIP, engagement revenue, engagement history, engagement profitability, etc.
- Managed staff which included general team management, coaching and training understanding WIP's and billings.
- Ensured project team(s) met Firm Independence requirements and monitor compliance of risk policies and procedures.
- Initiated monthly billing process based on the engagement letters.
- Reviewed and performed client engagement closeout to ensure compliance with standard guidelines.
- Reviewed A/P invoice coding and expense report for appropriate supporting documents.
- Ran A/R past due notices on a monthly basis and reviewed the unapplied cash database.
- Worked with staff to achieve business and work/life balance goals including, resource utilization, overtime and total client hour targets, vacation usage.

**STATE OF NEW YORK**

JUL -1 2009

**DEPARTMENT OF STATE**

I hereby certify that the annexed copy has been compared with the original document in the custody of the Secretary of State and that the same is a true copy of said original.



WITNESS my hand and official seal of  
the Department of State, at the City of  
Albany, on June 19, 2009.

A handwritten signature in black ink, appearing to read "Daniel E. Shapiro".

Daniel E. Shapiro  
First Deputy Secretary of State

## Chap. 205.

AN ACT to incorporate the Zionist Organization of America.

Became a law April 14, 1920, with the approval of the Governor. Passed, three-fifths being present.

*The People of the State of New York, represented in Senate and Assembly, do enact as follows:*

Con-  
stitution.

Section 1. Senior Abel, Reuben Brainin, Charles A. Cowen, Nahum Eben, Mary Fels, Jacob Fishman, Bernard Flexner, Howard Gans, Abraham Goldberg, Richard Gottheil, Jacob de Haas, Isidor Haasin, Joseph Krimsky, Louis Lipsky, Morris Margulies, Hirsh Masliansky, Walter E. Meyer, Emmanuel Neumann, Bernard G. Richards, Louis Robison, Bernard A. Rosenblatt, Morris Rothenberg, Peter J. Schweitzer, Joshua Sprayregen, Nathan Straus, Henrietta Szold, Robert Szold, Stephen S. Wise, all of New York, Louis D. Brandeis of Washington, District of Columbia, Benzion A. Antonow, Nathan D. Kaplan, Julian W. Mack, Hugo Pam, Max Shulman, all of Illinois, Israel Brodie and Harry Friedenwald of Maryland, Harry Outler of Rhode Island, Maurice L. Avner, James G. Heller, Sol Rosenbloom, Samuel Schimmel, all of Pennsylvania, S. Marcus Feckhoimer and Abba H. Silver of Ohio, Felix Frankfurter, Horace M. Kallen, Louis E. Kirstein, Hyman Morrison, Samuel H. Waldstein, all

of Massachusetts, Morris Goldman of Missouri, George Gordon of Minnesota, Max Heller of Louisiana, I. Irving Lipsitch and Martin A. Meyer of California, Leonard M. Palitz of Georgia, Jonas A. Rosenfield of Texas, Jacob Saks of Virginia, William Sauber of Wisconsin, and all other persons now members of the voluntary association known as the Zionist Organization of America are hereby created a body politic and corporate, by the name, style and title of Zionist Organization of America, to be governed by an executive committee of fifty, or such other number as may be specified from time to time in the constitution of such body corporate, which executive committee shall be elected at such times and in such manner as the constitution and by-laws of such body corporate may provide.

§ 2. The object of said corporation shall be (a) to further the aim of the Baae program, to wit: To establish a publicly recognized and legally secured home for the Jewish people in Palestine, and (b) to do any and all things that may be necessary or incidental to the attainment of this object.

§ 3. The said corporation by that name shall succeed to the rights and property of the Zionist Organization of America, as now constituted, and its constituent organizations, including the Federation of American Zionists, and shall have and enjoy perpetual succession, and be able to sue and be sued, and shall have all the powers which by the general corporation law are conferred upon corporations, and in addition thereto shall have all the powers which now or may hereafter pertain by law to membership corporations, so far as the same are applicable thereto and are not inconsistent with the provisions and purposes of this act, and shall also have power in law and in equity to take, purchase, lease, hold and receive to it and its successors for and to the use of said corporation either absolutely or in trust for any of its purposes, or for any purposes deemed by the corporation to be in furtherance of its objects; any lands, tenements, hereditaments, whether situate in the United States or elsewhere, and any goods, chattels, sum or sums of money and personal property, and whether by grant, gift, purchase, lease, will, devise, or bequest, from any person or persons whatsoever, and the same to hold, grant, bargain, sell, mortgage, lease, improve or dispose of for the use of the corporation, and to receive and transmit personal property, including moneys, securities and funds, and in general to do all things which may be lawful or necessary for the well-being and proper management of the said corporation.



Right to  
grant  
member-  
ships and  
charters.

§ 4. The said corporation shall have power to grant memberships in its organization and to grant charters to other societies, associations or units, and to suspend and revoke the same in accordance with the provisions of the constitution and by-laws of the Zionist Organization of America, which said constitution and by-laws, and as the same shall be adopted and amended from time to time, shall be binding upon every member and every such chartered society, association or unit; and the said corporation shall have the right to hold its meetings either in this state or at any place or places in the United States which from time to time may be appointed for that purpose.

Place of  
meetings.

Present  
officers,  
constitu-  
tion and  
by-laws  
continued.

Election  
and ap-  
pointment  
of officers.

§ 5. The present officers of the said association shall continue in their respective offices until its next regular election, and the constitution and by-laws now in force shall be in all respects continued in force and valid until altered, amended or abrogated by the said corporation. The said corporation shall have power to elect and appoint such officers as it may determine and they shall be elected and appointed at such times and places, and in such manner as the constitution and by-laws of said corporation may direct.

Not for  
pecuniary  
profit;  
corporate  
status.

§ 6. This corporation is not established and shall not be maintained or conducted for pecuniary profit, and shall have the status of a religious, educational or benevolent corporation. None of its trustees, officers, members or employees shall receive any pecuniary profits from the operations thereof except reasonable compensation for services in effecting one or more of its purposes.

§ 7. This act shall take effect immediately.

**CONSTITUTION  
OF THE  
ZIONIST ORGANIZATION  
OF AMERICA**

**As Amended by the**

**68th Annual National ZOA Convention, New York, N.Y., 1965**

**71st Annual National ZOA Convention, Washington, D.C., 1968**

**72nd Annual National ZOA Convention, Los Angeles, CA, 1969**

**76th Annual National ZOA Convention, Houston, Texas, 1973**

**78th Annual National ZOA Convention, Chicago, IL, 1975**

**79th Annual National ZOA Convention, New York, N.Y., 1976**

**80th Annual National ZOA Convention, Israel, 1977**

**85th National ZOA Convention, Baltimore, MD, 1986**

**87th National ZOA Convention, Miami, FL, 1989**

**90th National ZOA Convention, New York, N.Y., 1995**

**91st National ZOA Convention, New York, N.Y., 1998**

**93rd National ZOA Convention, New York, N.Y., 2002**

**95th National ZOA Convention, New York, N.Y., 2006**

**96<sup>th</sup> National ZOA Convention, New York, N.Y., 2010**

## **PREAMBLE**

**We, Zionists of the United States of America, in order to promote the ideals of Zionism and Zionist activities in the United States, and to further the objectives and purposes hereinafter set forth, do ordain and establish this Constitution.**

## **ARTICLE I**

### **NAME**

**The name of this Organization shall be: Zionist Organization of America.**

## **ARTICLE II**

### **OBJECTIVES AND PURPOSES**

**The objectives and purposes of the Organization are as follows:**

- a) To implement the aims and intents of the Basle and Jerusalem Programs in fostering and strengthening the concept of Jewish renaissance through the rebirth of Israel as a nation in its ancient homeland; to strive for the survival of Judaism wherever Jews may be, and particularly in the United States of America.**
- b) To aid in the further development of the State of Israel as the home of the Jewish people and the spiritual and cultural center of Jewish life.**
- c) To foster among its members, and particularly among Jewish youth, the objectives and ideals of Judaism, through a program of Jewish education, and the study of Hebrew culture and language and to strengthen the spiritual unity of the Jewish people.**
- d) To build a bridge of understanding between the Jewish people and others of the United States and the Jewish people in other countries, and especially in Israel.**
- e) To gather and spread information among its members and the public at large, with respect to happenings and events that may affect the Jewish people.**
- f) To foster and encourage among its members an abiding appreciation for the democratic way of life in the United States of America and the ideals upon which it is grounded.**

## **ARTICLE III**

### **INCORPORATION AND NON-PROFIT STATUS**

**The Zionist Organization of America is a membership corporation incorporated by Special Act of the Legislature of the State of New York and is not organized for pecuniary profit.**

## **ARTICLE IV AFFILIATED ORGANIZATIONS**

Jewish organizations which shall subscribe to the program of the Zionist Organization of America may be chartered as Affiliated Organizations by the National Board of Directors, hereinafter referred to as the Board of Directors or the Board, upon such terms and conditions and with such rights, privileges, powers and obligations as the Board of Directors shall prescribe pursuant to the procedures set forth in Article VI.

## **ARTICLE V MEMBERSHIP**

### **Section 1**

Every male or female, 18 years of age and over, residing in the United States of America or in its territorial possessions, who shall subscribe to the program of the Zionist Organization of America and agrees to abide by its Constitution and by-laws, and its objectives, purposes and program, may become a member of the Zionist Organization of America.

### **Section 2**

The Board of Directors, in its discretion may create other classes of membership with or without voting rights.

### **Section 3**

All members, within the same classification, shall have equal rights and privileges.

## **ARTICLE VI DUES**

### **Section 1**

- a) Membership dues of the Zionist Organization of America shall be established pursuant to the procedures and provisions of Subsection d) following, and in accordance with any by-laws adopted by the Board of Directors. Upon payment of membership dues, a member may elect to include a spouse and dependent children 18 years and over residing in the same household.
- b) All Life Memberships heretofore created shall continue in full force and effect, and shall include husband and wife. No new Life Memberships shall be established, unless authorized by resolution of the Board of Directors.
- c) Dues of Affiliated Organizations shall be established by the Board of Directors, with the proviso that the Affiliated Organization will enroll its entire membership in the Zionist Organization of America.
- d) Dues may be changed upon resolution of the Board of Directors, provided that not less than thirty (30) days' notice is given prior to the meeting regarding such resolution, and that any such change shall not be effective for at least forty-five (45) days following adoption of such resolution.

- e) The Board of Directors may establish by resolution, such provisions as are deemed necessary to enforce the collection of dues, including provisions for the termination of membership, upon reasonable notice, for non-payment of such dues, and provisions for reinstatement of membership.

## ARTICLE VII FUNDS AND OTHER ASSETS

### Section 1

- a) All funds, including dues, raised or collected for or by the Zionist Organization of America by any Region or District or by any person or other entity acting on behalf of, or under the guise or color or implicit representation of, the National Organization or any of its Regions or Districts, shall become the property of the Zionist Organization of America through its National Organization immediately upon collection thereof, and such funds shall either be remitted immediately to the National Organization at its National Organization Office or be placed at its disposal, in accordance with the National Organization's written instructions.
- b) All other assets acquired for or by the Zionist Organization of America by any Region or District or by any person or other entity acting on behalf of, or under the guise or color or implicit representation of, the National Organization or any of its Regions or Districts, shall become the property of the Zionist Organization of America through its National Organization immediately upon such acquisition. These assets shall include, but are not limited to, all membership, donor, planned giving and potential donor lists containing the names, and all contact and financial information available for each such name. This information shall be kept confidential, to be shared only with the National Organization, via the National Executive Director.

### Section 2

The Zionist Organization of America shall not sell, mortgage or lease any real property, unless authorized by the vote of a majority of the entire Board of Directors.

### Section 1

- a) Subject to any specific limitations set forth in applicable law, the Board of Directors may invest all or any part of the organizational funds in any real or personal property deemed advisable by the Board, whether or not it produces a current return, including, but not limited to, mortgages, stocks, bonds, debentures, and other securities of profit or not-for-profit corporations, shares in or obligations of associations, partnerships, or individuals, and obligations of any government or subdivision or instrumentality thereof.
- b) The Board of Directors may further invest all or any part of the organizational funds in any other pooled or common fund available for investment including, but not limited to, shares or interests in regulated investment companies, mutual funds, common trust funds, investment partnerships, real estate investment trusts, or similar organizations in which funds are commingled and investment determinations are made by persons other than the Board of Directors.

#### Section 4

- a) Subject to the limitations contained in applicable law, the Board of Directors may delegate to its Standing Investment Committee, the authority to act in place of the Board in the investment and reinvestment of all organizational funds.
- b) In carrying out its functional mandate, the Investment Committee, acting on behalf of the Board of Directors, shall have the authority to contract with independent investment advisors, investment counsel or managers, banks, or trust companies so to act, and shall have the power to authorize the payment of compensation for investment advisory or management services, advisors, investment counsel or managers, banks or trust companies so to act.
- c) Each contract pursuant to which authority to the Investment Committee is so delegated shall provide that it may be terminated by the Board of Directors at any time, without penalty, upon not more than sixty (60) days' notice.

#### Section 5

- a) The Board of Directors shall apply all assets received for any purpose or purposes specified in any gift instrument that may be given, granted, bequeathed or devised to the Zionist Organization of America, to the purpose or purposes so specified, and to the payment of the reasonable and proper expenses of administration of such assets.
- b) The Board of Directors shall cause accurate accounts to be kept of such assets separate and apart from the accounts of other assets of the organization. Unless the terms of the particular gift instrument provide otherwise, the Treasurer shall make an annual report to the Board of Directors concerning the assets held under this Section and the use made of such assets and of the income thereof.

### ARTICLE VIII DISTRICTS AND GROUPS

#### Section 1.

Any Group of not less than 25 dues-paying members of the Zionist Organization of America in good standing may apply for a Charter as a District from the Board of Directors. The application for a Charter shall be filed with the Secretary of the Zionist Organization of America.

A copy of the application shall be submitted by the Secretary to the appropriate Region for recommendation, and the Secretary shall submit the application together with the recommendation, if any, to the Board of Directors for approval. Upon approval, a Charter shall be forthwith issued to the District.

## Section 2

Each District shall adopt by-laws, elect officers and administer its affairs in accordance with this Constitution, and in accordance with the by-laws of the Region in which it is located, which shall be consistent with this Constitution and the by-laws of this Organization.

## Section 3

Each District is charged with the responsibility for holding regular meetings, and with the duty of executing the resolutions and programs of the National Administration and its Region. No District may engage in any activities inconsistent with such resolutions or programs.

## Section 4

Districts presently chartered shall not be required to obtain a new Charter, but shall be required by the Board of Directors to be consistent with the provisions of this Constitution.

## Section 5

Any group of less than 25 dues paying members shall be considered a Chavurah of the Region. Such members shall be credited to the membership record of the Region by the Board of Directors until such time as it meets the requirements of the formation of a District.

# ARTICLE IX REGIONS

## Section 1

The Board of Directors shall have the power to charter any group of Districts, as defined in Article VIII herein, located in a given territory, as a Region. Any such group of Districts may apply to the Board for such a Charter. The Board of Directors shall also have the power to change Regional lines and boundaries.

## Section 2

All Districts and Chavurahs are subject to the supervision and control of the Regions in which they are located, provided that their activities are consistent with the resolutions and programs of the National Administration.

## Section 3

Each Region is charged with the duty of executing the resolutions and programs issued by the National Administration and with coordinating the activities of its Districts in order to implement such resolutions and programs. No Region may engage in any activities inconsistent with such resolutions or programs.

## Section 4

Each Region shall have the fullest measure of responsibility in the conduct of Zionist affairs in its territory provided that its activities are consistent with the resolutions and programs of the Zionist Organization of America and subject to the control and supervision of the Board of Directors, as provided in this Constitution and in the by-laws of the Zionist Organization of America.

## **ARTICLE X CONVENTION**

### **Section 1**

The Convention shall be the supreme legislative body of the Zionist Organization of America and except as hereinafter specifically set forth, shall elect the National Officers hereinafter provided.

### **Section 2**

The Convention shall meet at a time and place fixed by the Board of Directors that shall not be more than 51 months after the previous Convention, except as otherwise provided by Board resolution, and whether such previous Convention was held in regular or special session. Written notice thereof shall be given to Regions, Districts and Affiliated Organizations at least three (3) months in advance, except as otherwise provided by Board resolution.

### **Section 3**

Each Region shall be entitled to one delegate to the Convention for each 25 paid-up members, and major fraction thereof. The Board of Directors may increase the unit of representation from 25 paid-up members, and major fraction thereof. No increase in the unit of representation shall be effective unless approved by the Board of Directors not later than three (3) months prior to the opening date of the Convention.

### **Section 4**

Each Region shall also be entitled to one delegate for each 500 paid-up members, and major fraction thereof, but in no event less than one delegate.

### **Section 5**

Members of any District in a Region may be elected as delegates to the Convention of their District, of any other District in the Region, or of their Region itself.

### **Section 6**

Delegates to the Convention shall be elected only by paid-up members.

### **Section 7**

No member shall be elected as a delegate to the Convention or be eligible to serve as an Officer of the Zionist Organization of America, unless he/she has been a member of record of a District for at least six months prior to the election and at the time of election is a paid-up member.

### **Section 8**

The Board of Directors shall establish rules in the by-laws of the Organization for the election of delegates and their alternates.



### Section 9

A quorum shall consist of one-third of the total number of delegates registered at the Convention.

### Section 10

All decisions of the Convention, unless otherwise provided for herein, shall require a majority vote of those present and voting.

### Section 11

The Convention shall elect its Officers, appoint Ad Hoc Convention Committees, and adopt rules for its procedure.

### Section 12

The National President, with the consent by vote of the Board of Directors pursuant to Section 7 of Article XIII of this Constitution, shall have the right to call a special session of the Convention at any time upon such notice to the Regions, Districts and Affiliated Organizations as he/she may deem necessary. Such special sessions shall be composed of the delegates who had been elected to the Convention preceding such call.

### Section 13

In order to be eligible to be a candidate for the position of National President, or Chair of the Board of Directors, an individual must notify, in writing, the Chair of the Board of Directors of that intent, not less than sixty (60) days prior to the date of the National Convention at which those National Officers are to be elected.

## ARTICLE XI NATIONAL ADMINISTRATION

The Administration of the Zionist Organization of America shall be vested in its National Officers, hereinafter to be referred to as Officers, and in the Board of Directors. The National Administration shall be served by a National Advisory Council, which shall consist of up to fifteen (15) members, headed by a Chair and Associate Chair. The scope of authority and responsibility of the National Advisory Council, and the terms and conditions of membership on such Council, including but not limited to means of entry, terms of office and vacancies, shall be contained in the by-laws of the Zionist Organization of America authorized by this Constitution.

## ARTICLE XII OFFICERS

### Section 1

1. The Officers shall be: A National President; up to twenty National Vice-Presidents; Chair, two Vice-Chairs and an Associate Chair of the Board of Directors; Secretary; Treasurer; Associate Treasurer; Chair and Associate Chair of all Standing Committees. Honorary Officers shall be Chair and Associate Chair of the National Advisory Council; Honorary President; and such number of Honorary Vice-Presidents as the Board of Directors, within its discretion, shall determine.

## Section 2

- a) Except as otherwise provided by Article XIII, Section 4 of this Constitution, all Officers (except Chair and Associate Chair of all Standing Committees and all Honorary Officers) shall be elected at the Convention. All Officers shall hold office until either their successors in office have been elected, or they have been removed, or they voluntarily retire from office. Honorary Officers shall hold office as described in the by-laws of this Organization.
- b) Any Officer elected or appointed by the Board of Directors may be removed by such Board with or without cause. An Officer elected at the Convention may not be removed during his/her term of office, except as provided in Subsection c), but the authority to act as an Officer may be suspended by the Board for cause.
- c) A Court action to procure a judgment removing an Officer for cause may be brought by the NYS Attorney-General, or by any Board member. The Court may bar from re-election or reappointment any Officer so removed for a period fixed by the Court.

## Section 3

- a) During the absence or disability of the National President, the duties of such President shall be performed by a person designated by such President, provided that such designee shall be an Officer other than an Honorary Officer. Should the National President fail or be unable to designate such person, then such person shall be elected as a designee by a vote of the Board of Directors, stipulated in the by-laws of this Organization, and shall likewise be an Officer other than an Honorary Officer in order to qualify as a candidate for this office.
- b) The Officers shall have such duties as usually inhere in their respective offices or as may be prescribed by the Board of Directors.

## Section 4

Except as otherwise stated in this Constitution, no member of the Board of Directors or any of its Standing Committees shall receive compensation for services as such member.

# ARTICLE XIII THE BOARD OF DIRECTORS

## Section 1

The Board of Directors shall be the supreme governing body between Conventions, except only as otherwise provided in this Constitution. Board members shall discharge the duties of their respective positions in good faith and with that degree of diligence, care and skill which ordinarily prudent persons would exercise under similar circumstances in like positions. The Board of Directors shall, either directly or via its appointed Standing Committees, as appropriate:

- a) administer and direct the affairs of the Organization;
- b) execute all resolutions of the Convention;
- c) establish and promulgate by-laws, rules and regulations for the governing of the Organization;
- d) supervise the activities of the Regions, Districts and Chavurahs, promulgate rules and regulations for their governing, operation and program, inspect and audit their books of account and financial records and approve and revise their constitutions and by-laws.

## Section 2

The Board of Directors shall consist of the following:

- a) All elected and appointed Officers other than Honorary Officers;
- b) Up to 16 members who shall be elected by the Board;
- c) Up to 30 members who shall be appointed by the National President.

## Section 3

The term of office of Board members who are appointed either by the National President or by the Board of Directors shall not exceed five (5) years, and shall not be eligible to further succeed to the same position without the lapse of at least one (1) full year. All other Board members who are elected, either as Officers at the Convention, or elected as Board members by the Board, shall not be subject to this term limit.

## Section 4

Vacancies occurring among members of the National Officers and the Board of Directors shall be filled as follows:

- a) Vacancies in the elected ranks of the National Officers shall be filled by the Board, via an elective process stipulated in the by-laws.
- b) Vacancies in the elected members of the Board of Directors shall be filled by such Board, via an elective process stipulated in the by-laws. Vacancies in the members of the Board appointed by the National President shall be filled by appointment by such President.

## Section 5

- a) A member of the Board of Directors who fails to attend three (3) successive meetings without excuse acceptable to the Board may be removed by such Board.
- b) Any Board member may be removed for cause by a vote of such Board, provided there is a quorum of not less than a majority present at the meeting of the Board of Directors at which such action is taken.
- c) An action to procure a judgment removing a Board member for cause may be brought by the New York State Attorney-General. The court may bar from re-election any Board member so removed for a period fixed by the court.

#### Section 6

- a) The Board of Directors shall meet at least three (3) times a year, each to be held at a time and place established by such Board. A special meeting may be called at any time by the Chairman of the Board, the National President or any other three (3) Officers, or as determined by the Board of Directors as provided in the by-laws of this Organization. A majority of the Board members present, whether or not a quorum is present, may adjourn any meeting to another time and place, and notice of such adjournment shall be given to all Board members, whether or not they were in attendance at the adjourned meeting.
- b) Regular meetings of the Board of Directors may be held without notice if the time and place of such meetings are fixed by the by-laws or the Board. Special meetings of the Board of Directors shall be held upon notice to its members. Communication to each Board member via at least two modes shall constitute notice of the meeting, and such notice shall specify the purpose of any regular or special meeting of the Board.

#### Section 7

- a) A quorum of any Board of Directors meeting shall be a number equivalent to at least five (5) members plus one additional member for every ten (10) members (or fraction thereof) in excess of fifteen (15). The vote of a majority of the Board members present at the time of the vote, if a quorum is present at such time, shall be the act of the Board of Directors.
- b) Any one or more members of the Board of Directors or any of its Standing Committees may participate in a meeting of such Board or Committee by means of a conference telephone or similar communications equipment allowing all persons participating in the meeting to hear each other at the same time. Participation by such means shall constitute presence in person at a meeting.

#### Section 8

The Board of Directors shall have the power, for cause, to suspend or revoke the Charter of, and dissolve or reorganize, any Region or District, but such action shall be taken only after a hearing and upon written notice to the affected party. The party affected may appeal such action to the Board within thirty (30) days after receipt of written notice thereof, and the determination of the Board shall be final and conclusive. Pending the determination of such appeal by such Board, the Charter of the affected party shall be deemed suspended. The Board of Directors shall formulate rules of procedure under this section for inclusion in the by-laws of this Organization.

#### Section 9

- a) The Board of Directors shall have the power, via the adoption of a resolution by either a majority of the entire Board, or by two-thirds of those Board members in attendance (provided there is a quorum present) at the meeting during which the vote on such resolution is taken, to establish Standing Committees to assist in its governance of the Zionist Organization of America in accordance with appropriate by-laws of this Organization.
- b) Each such Committee shall consist of three or more Board members, and each shall, to the extent provided in the resolution, have all the authority of the Board of Directors, except that no such Committee shall have authority as to the following matters:

- 1) The filling of vacancies in the Board of Directors or any Committee.
  - 2) The amendment or repeal of the Organization's by-laws or the adoption of new by-laws.
  - 3) The amendment or repeal of any resolution of the Board which by its terms shall not be so amendable or repealable.
- c) Each such Committee of the Board shall serve at the pleasure of such Board, and such Board may designate one or more of its own members as alternate members of any Standing Committee, who may replace any absent members at any meeting of such Committee.

#### Section 10

The Board of Directors shall regulate the election of delegates or alternates to the World Zionist Congress and to all other conferences.

#### Section 11

The Board of Directors has the right to determine if the National President should receive compensation for his/her services as National President, provided, that no National President shall receive such compensation unless such person works full time for the Zionist Organization of America as National President and has no other paid position or employment.

### ARTICLE XIV COURT OF HONOR

There shall be elected at each Convention a Court of Honor consisting of five members to hear and determine all questions submitted to it by the Board of Directors or the Convention, relating to the honor or discipline of any member or Officer. The power of the Court and the rules of procedure governing it shall be fixed by the Board, and incorporated into the Organization's by-laws. Members of the Court of Honor shall be invited to all meetings of the Board of Directors. Vacancies on the Court of Honor shall be filled by the Board of Directors, via an elective process stipulated in the Organization's by-laws. Such individuals so elected shall serve out the term of the vacated position on the Court of Honor until the next Convention.

### ARTICLE XV AMENDMENTS

#### Section 1

This Constitution may be amended as follows:

- a) Upon recommendation of the Board of Directors, or upon a petition signed by at least 250 members in good standing, by a two-thirds vote of the delegates voting at a regular or special session of the Convention, provided written notice of the proposed amendment is first given to each Region, District, Chavurah, and Affiliated Organization at least 45 days before such session, and the proposed amendment is then published in an official publication of the Organization at least 30 days before such Convention;

- b) Or without prior notice, by a two-thirds vote of all the registered delegates at such Convention;
- c) Or as required by federal, state or local law or regulation.

**Section 2**

By-laws not in direct conflict or not inconsistent with the Constitution shall continue in full force and effect. All future by-laws must be adopted by the Board of Directors in accordance with appropriate voting procedures, in compliance with federal, state and local law or regulation.

**ARTICLE XVI  
REPEAL**

The Constitution heretofore enacted is hereby repealed.

**Part IV: Narrative Description of Activities**

**The objectives and purposes of the Organization are as follows:**

- a) To educate the American people about State of Israel's importance as the home of the Jewish people and the spiritual and cultural center of Jewish life.**
- b) To strengthen the concept of Jewish renaissance through the rebirth of Israel as a nation in its ancient homeland; to strive for the survival of Judaism wherever Jews may be, and particularly in the United States of America.**
- c) To foster among its members, and particularly among Jewish youth, the objectives and ideals of Judaism, through a program of Jewish education, and the study of Hebrew culture and language and to strengthen the spiritual unity of the Jewish people.**
- d) To build a bridge of understanding between the Jewish people and others of the United States and the Jewish people in other countries, and especially in Israel.**
- e) To gather and spread information among its members and the public at large, with respect to happenings and events that may affect the Jewish people.**
- f) To foster and encourage among its members an abiding appreciation for the democratic way of life in the United States of America and the ideals upon which it is grounded.**

Part V, Line 3a: Names, Qualifications, Average Hours Worked, and Duties of Officers, Directors, Trustees, Highest Compensated Employees, and Highest Compensated Independent Contractors

1. Morton A. Klein is the National President of the ZOA. He is responsible for working closely with the Board on overall agency strategy and policies. He helps oversee activities of various departments and regions (eg. campus activities, law and justice center, etc. with direction from the Board. He is the chief fundraiser dealing especially with major donors. Mr. Klein oversees and participates in producing articles, letters, press releases, etc. for the agency. He does virtually all of the public speaking around the country as well as dealing with the media -- from answering questions to appearing on television and radio. Hours Worked: Full Time (in excess of 40 hrs per week).
2. David Drimer is the National Executive Director of the ZOA. He is the de facto Chief Operations Officer (COO) of the organization. Functionally, all ZOA personnel report up to the president through the National Executive Director. He is responsible for the overall business management and administration of the small donor fundraising, marketing, promotion and public relations initiatives for the organization. He oversees the campus programs, regional chapters and website and social media programs. The National Executive Director is the primary day-to-day liaison with the Board of Directors and its standing committees. Hours Worked: Full Time (in excess of 40 hrs per week).
3. Stan Kessock is the ZOA's Director of Finance and Operations. Stan is directly responsible for providing executive direction on all financial planning and accounting, reporting and control systems of the organization. He serves as principal financial advisor to the ZOA President, Mort Klein, the National Executive Director, David Drimer, and the Board of Directors on strategic matters, developing annual budgets, long-term financial plans and designing, implementing and maintaining a cash management system. Stan is responsible for overseeing the development and of and adherence to internal control systems, for providing regular reports to the Board, President and Executive Director, and ensuring the integrity of all accounting functions, including receipts, disbursements, purchasing, payroll, general ledger, reconciliation and audit preparation. He is Chief Compliance Officer, responsible for the development of the organization's fiscal, administrative and governance policies and procedures for adoption by the Board of Directors, and their enforcement. Hours Worked: Full Time (in excess of 40 hrs per week).
4. Susan Tuchman, an attorney, is the director of the ZOA's Center for Law and Justice. She works on legal issues that promote the ZOA's agenda -- to safeguard the rights of the Jewish people, to promote the safety and security of Israel, and to strengthen the U.S.-Israel bond. Much of Susan's work is devoted to helping Jewish students remedy a hostile school environment engendered by anti-Semitism and vicious anti-Israel sentiment. In addition, Susan keeps track of the trusts and estates that leave money to the ZOA. She is often called on to draft and edit letters, articles and press releases, and to edit the ZOA Report and ZOA fundraising letters. Susan has also assisted with litigation involving the ZOA, communicating with outside counsel as needed, retrieving information, reviewing documents, and planning strategy. Hours Worked: Full Time (in excess of 40 hrs per week).



5. Joshua E. London, Co-Director of Government Relations, Zionist Organization of America (September 2007 -- present). Mr. London has over a decade of experience working for Jewish non-profits on advocacy, public policy and the political process, including at the Jewish Policy Center and the Union of Orthodox Jewish Congregations of America (the OU). His education includes a B.A. from the University of California, Davis and an M.A. in political science from the University of Chicago. Mr. London's duties include (in concert with Co-Director Daniel Pollak): Advocate and educate on behalf of the organization's membership and leadership regarding the US-Israel relationship, the Middle East peace process, US foreign policy in the Middle East, US foreign aid, the global war on terror, and on issues related to foreign and domestic anti-Semitism; Represent and advocate on behalf of ZOA to Members of the U.S. House of Representative and the U.S. Senate, and their respective staffs; Coordinate the policy, editorial, and communications aspects of the organization's government relations activities, including, at times, dealing with the media, and drafting press releases, statements, and articles; Plan and manage congressional briefings, educational events and advocacy missions; Liaise with lay leaders, coalitions, think-tanks, public policy centers, policy analysts, scholars, journalists as well as with Jewish and other religious and communal organizations. Mr. London has extensive relationships with members of the US House, the Senate and their staffs as a result of his work. Hours Worked: Full Time (in excess of 40 hrs per week).
  6. Daniel Pollak, Co-Director Government Relations. Mr. Pollak has five years of experience with ZOA and is a registered lobbyist. His education includes a BS from Miami University, an MS from the New Jersey Institute of Technology, and a certificate from the US Navy's Nuclear Power School. Mr. Pollak worked as an IT executive for several companies, including the Bank of America and as a US Naval Officer for more than 20 years before joining the ZOA. He has extensive relationships with members of the US House, the Senate and their staffs as a result of his work on Capitol Hill. Mr. Pollak was involved in foreign policy advocacy for many years as a volunteer before becoming a professional in this field. Together with his Co-Director, Mr. Pollak manages the ZOA's Washington DC office and takes care of administrative tasks for the office as well. They plan and manage congressional briefings, educational events and advocacy mission, liaise with lay leaders, coalitions, think-tanks, public policy centers, policy analysts, scholars, journalists as well as with Jewish and other religious and communal organizations. He averages in excess of 40 hours of work every week.
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ZIONIST ORGANIZATION OF AMERICA

CONFLICT OF INTEREST POLICY

**(Adopted by Board Resolution)**

## **ZIONIST ORGANIZATION OF AMERICA CONFLICT OF INTEREST POLICY**

The Zionist Organization of America's Conflict of Interest policy exists to protect the ZOA's ability to assist the staff, volunteers and members of its governing entities in making ethical decisions that benefit the ZOA as a whole, not a particular individual or parties associated with the ZOA. This policy is intended to supplement, but not replace any applicable state laws that govern conflicts of interest.

Conflict of interest arises when someone associated with the ZOA does not place the ZOA's interest above their own interests or those of a third party. Everyone associated with the ZOA should place the well-being, reputation and financial health of the ZOA above other interests.

As an organization frequently in the spotlight, our ethical conduct must be of the highest standards. Not only must we avoid an actual conflict of interest but also the appearance of, perception of or potential for a conflict of interest. As a person associated with the ZOA, it is your duty to disclose, on an annual basis or when a situation arises, other obligations that might prevent you from acting in the best interest of the ZOA and then remove yourself from discussions, actions, votes or other activities in relation to the conflict. A Conflict of Interest Disclosure Form will be provided to you for this purpose.

Our Conflict of Interest policy applies to everyone involved in the ZOA including:

- Members of the ZOA Board of Directors
- Committee Members and Members of any other governing entity of ZOA
- Staff Members (including contractors) in the Organization
- Regular Volunteers

Please note that a conflict of interest arises also in cases where there is an indirect benefit resulting from a decision or action taken by you, such as a benefit inured by a close family member or a business with which you are closely associated. Some examples (should you need clarification or are unsure if a conflict exists, please seek guidance from the ZOA's Director of Finance and Operations, who serves as the Compliance Officer) of potential conflicts could include:

- If a relative's company, or other business that benefits you personally, bids on a contract from the ZOA or otherwise gains financially from the ZOA.
  - An opportunity to further the interests of or give preference to another organization over the ZOA.
  - A familial or personal relationship with someone else in the ZOA or member of a ZOA governing entity.
-

- An action in which you stand to personally gain, directly or indirectly, from the results.
- A situation that does not appear to be executed in a manner that benefits the ZOA.

Should an issue arise that could be a potential conflict of interest, you have a duty to the ZOA to identify and disclose the nature of the potential conflict to the Organization's Compliance Officer (see above), and the Chairman of the Board. A determination by the appropriate parties will be made based on investigation and analysis of the situation. Depending upon the determination, you may be asked to remove yourself from participation in discussions and/or votes related to the conflict or potential conflict.

Should you witness a possible conflict of interest or a potential conflict of interest, you have a duty to disclose this to the ZOA. If it relates to a member of the Board of Directors or any governing entity of the Organization, or a senior staff member, the Governance/Compliance Committee of the Board will make all determinations. If it involves a member of staff or a volunteer, a member of this Committee and other appropriate senior staff will make the determination. If you wish to submit the potential conflict confidentially and anonymously, you may do so by writing to this Committee directly, at our New York office located at 4 East 34<sup>th</sup> Street. Address the communication to the ZOA Board Governance/Compliance Committee, and write "confidential" on the envelope.

Once the determination has been made, the parties involved may be asked to:

- Abstain from voting on the action
- Remove themselves from any discussions related to the conflict
- Refrain from discussing the issue with co-workers, volunteers or members of any governing entity of the Organization so as not to influence their actions
- Consider other actions, depending on the situation.

The Conflict of Interest Disclosure Form must be completed annually by all affected parties within the ZOA. In addition, it must be provided to all new members of a ZOA governing entity, and to all new staff members and regular volunteers at the beginning of their service to the ZOA. Any changes to this policy will be communicated to all those concerned.

Please complete the Disclosure Form and return it to Stan Kessock, Director of Finance and Operations, as soon as possible.

# **ZIONIST ORGANIZATION OF AMERICA**

## **Conflict of Interest Disclosure Form**

Name \_\_\_\_\_

Position \_\_\_\_\_

\_\_\_\_ I have no conflict of interest to report.

\_\_\_\_ I have the following potential conflict of interest to report. (If applicable, please describe any relationships, positions, or circumstances that could be a potential conflict of interest.)

I certify that:

- The information listed above is complete to the best of my knowledge.
- I have received and reviewed the Zionist Organization of America's Conflict of Interest policy.
- Should a potential conflict arise during the next year, I will bring it to the attention of the appropriate party.

My signature at the bottom of this form confirms the statements above.

Signature \_\_\_\_\_

Date \_\_\_\_\_

Please complete and sign this form, and return it to our Chief Compliance Officer at your earliest convenience.

Part VI: Description of each program that provides goods, services or funds to individuals or organizations.

The Organization occasionally provides educational and /or promotional support and /or legal counseling to students and individuals engaged in pro-Israel activities, principally on college and university campuses in the U.S. For instance, the Organization may provide or fund (in whole or in part) campus speakers, films, lectures, debates, etc. Additionally, Organization may assist in bringing legal actions to support student's Title VI rights or other matters impacting Israel and U.S. relations. One example would be the filing of an amicus brief in the U.S. Supreme Court case of *Zivotovsky v. Secretary of State*. Further, the Organization may from time to time provide design and printing services to like-minded organizations to promote social action consistent with the organization's educational mission. A highlight of the Organization's educational initiatives is an annual leadership training excursion to Israel for approximately 24 students chosen competitively based on academic records, essays and proven campus leadership activity.

Part VIII, Line 2

The Organization conducts lobbying at the federal level in accordance with the regulations for 501(c)(3) non-profit organizations. The lobbyists for the Organization are registered with the House and Senate and appropriate documentation is filed quarterly. The Organization strictly adheres to a non-partisan approach to advocacy in support of the issues determined by our board and elected leadership of the organization. The lobbyists meet regularly with Congressmen, Senators and their staffs as part of both our educational function and as advocates for particular legislation before Congress.

Part VIII, Line 4(a): Description of Fundraising Programs

The Organization has traditionally undertaken fundraising programs by mail solicitations, email solicitations, personal solicitations, and phone solicitations. Until its revocation of exemption, the Organization also accepted donations on through its website and periodically sought government grant solicitations.

Part VIII, Line 4(d): Jurisdictions in which Fundraising is Conducted

The Organization has traditionally undertaken its fundraising programs in all U.S. states. All such fundraising has been for the Organization's own account.



**IRS Form 1023; Zionist Organization of America; EIN 13-5628475**

**Part VIII, Line 4(e): Separate Accounts for Contributor**

Please see Exhibit for Part VIII, Line 15, regarding FJC -- Foundation of Philanthropic Funds.

**Part VIII, Line 12**

- (b) Israel**
- (c) The Organization maintains a branch office in the State of Israel.**
- (d) The Organization's Israel office is dedicated to educating the Israeli public, elected officials and media about current events and to promoting strong U.S.-Israel relations.**

## **ZOA Student Leadership Mission to Israel**

The ZOA Student Leadership Mission to Israel is the premier Israel trip for campus pro-Israel activists. The trip focuses on showing students the real situation on the ground. On the trip we have five focus areas:

- **Judea & Samaria:** The ZOA trip is unique in its focus on showing students the Jewish communities of Judea & Samaria. We spend a significant amount of time in these areas, visiting Hebron, Gush Etzion, Ariel, the Jordan Valley, and a number of communities in the Shomron.
- **Jerusalem:** The majority of the trip is spent in Jerusalem. While there, we focus on showing students important sites in eastern Jerusalem, and illustrating the importance of Jerusalem as the undivided capital of Israel.
- **Northern Border:** Students are brought to both the border with Lebanon and the Golan Heights to study the volatile situation on Israel's northern border, and strategic value of the Golan Heights.
- **Western Negev:** Visiting the Western Negev allows ZOA students to study the situation along the Gaza border. Students visit Sderot and other embattled communities in the area. Students are brought to a lookout point along the border. Finally, we visit a number of communities of refugees from Gush Katif to illustrate the ongoing tragedy for those families who were forcibly removed from Gaza in 2005.
- **Hearing from expert speakers:**
  - **Knesset Members:** Moshe Ya'alon, Danny Danon, Tzipi Hotovely, Uzi Landau, Aryeh Eldad
  - **Journalists/Political Analysts/Experts:** Khaled Abu Toameh, Dore Gold, Dan Diker, Itamar Marcus, Col. Benzi Gruber
  - **Leaders of Communities in Judea & Samaria:** Gush Etzion Mayor Shaul Goldstein, Ariel Mayor Ron Nachmann, Hebron Jewish Community Leader David Wilder

### **Recruitment**

We are looking for the most committed activists. This trip is not about giving students a first look at Israel, or even teaching them basic advocacy skills. The trip is designed to take the most committed activists, and promising student leaders, and show them sights in Israel that will broaden their understanding of the situation. Many of our student participants have lived in Israel on a MASA program (typically a gap year following high school). Each student fills out an online application, and then goes through an interview process. In a typical year, we get 3 to 4 applicants for every spot.

### **Follow-Up**

Students who participate in the ZOA Student Leadership Mission to Israel commit to working with ZOA to coordinate Israel programming on campus for a minimum of 2 semesters following their trip. ZOA campus coordinators follow up with student participants in their region on a consistent basis, and have

helped plan programs on campus specifically related to the sites on the trip. A small sampling of programs

- A campaign at Binghamton that educated students on the situation in Gaza since the 2005 disengagement, and culminated in a charity bar night to help Gush Katif refugees
- A student presentation on Jewish rights in Judea & Samaria at Emory
- The creation of a multi-school campaign to promote Jerusalem as the Undivided Capital of Israel that will be coming this fall

In addition, we have seen a significant increase in participation from alumni of our Israel trip in the ZOA Lobbying Mission to Capitol Hill, ZOA Annual Dinner, and ZOA Summer Internship.

#### **Cost Breakdown**

It costs approximately \$3,050 to bring a student on the ZOA Student Leadership Mission to Israel. The cost breakdown is as follows (for a 25 student trip):

**\$1200-\$1300: Plane Ticket**

**\$1700-\$1800: Ground Expenses (Hotel Rooms, Meals, Entry Fees, etc.)**

**\$50-\$100: Miscellaneous Expenses (Group costs on the trip, Administrative costs, etc.)**

We estimate that raising the number of students to 45, will bring down the per student cost by approximately \$300/student. However, for the time being, we are continuing to plan for 25 students per trip.

It costs roughly \$2,500/staff member, as we receive a lower rate on the land expenses for staff. We need 1 staff per 10-12 students, so we have currently been sending 2 staff members with each group, but would like to expand, as it provides valuable staff-student interaction that can catalyze campus programming ideas.

In past years we have charged students \$700-\$1,200 (these figures are average, as students who can pay more do). We have seen a direct correlation between the quality of student we attract (and follow up) and the price we charge. In order to remain competitive for top students, we are hoping to charge a maximum of \$850/student in the upcoming years.

Finally, our trip receives a limited amount of money from Jewish Federations, Synagogues, etc. This typically amounts to approximately \$9,000.

**Total Cost for 25 Students & 2 Staff Members: \$81,250**

**Revenue from Student Payments (at \$850/student): \$21,250**

**Revenue from Jewish Federations, Synagogues, etc.: \$9,000**

**Total Funding Needed from Other Funding Sources: \$51,000**

---

**Part VIII, Line 15: FJC Description**

On February 23, 2012, pending an application for reinstatement of its recognition of tax-exempt status, the Organization established a relationship with FJC – Foundation of Philanthropic Funds ("FJC"), which is a 501(c)(3) donor-advised fund. A copy of the Collective Giving Letter Agreement between the Organization and the FJC is attached hereto.

**FJC COLLECTIVE GIVING LETTER AGREEMENT**

Date: 2/23/12

Dear FJC:

This is a letter agreement between the undersigned individual(s) on behalf of the "Group" and FJC to establish a Collective Giving Account under and subject to the FJC Summary of Rules and Procedures for Collective Giving Accounts, as these procedures may be amended from time to time.

The name of the fund will be the ZOA Donors Fund <sup>137362</sup> Fund (the "Fund").

I (we) acknowledge that FJC shall have all of the powers needed to carry out its purposes including, without limitation, the following:

- (1) to keep, sell, invest and reinvest the assets contributed;
- (2) to commingle for investment purposes the assets contributed, and
- (3) to distribute the contributed assets to organizations within the scope of its guidelines.

I (we) shall have the privilege of making written recommendations with respect to investments of, and distributions from, the Fund. However, I (we) acknowledge that, in accordance with Internal Revenue Service rules and regulations, FJC shall be the absolute owner of the assets of the Fund, and shall have ultimate authority over investments of the Fund, the selection of charities to receive distributions from the Fund, and the timing and amounts of the distributions. I (we) also acknowledge that FJC will distribute funds contributed, and income earned by these funds, generally to charitable organizations described in Sections 501(c)(3) and 509(a)(1), (2), or (3) of the Internal Revenue Code as it now exists or as it may be amended.

Additional Advisors (up to a total of three Advisors) may be designated using the FJC Program Options form. The completed form must be signed by an existing Advisor for the updates to take effect.

FJC will accept contributions designated for the Group, provided that checks for such contributions are made payable to "FJC," with the Group's name in the memo line. Any other checks may be returned to the contributors. Prior to distribution, contributions received and designated for Group will be held and invested. All income earned will be treated in the same manner as contributions designated for Group. In accordance with IRS regulations, FJC will not be required to issue receipt letters to donors for gifts below \$250; however, FJC will provide a full list of account contributors, including supplied mailing addresses, to the Authorized Signatories on the account at their requested frequency. Any bank fees and associated costs incurred or charged by FJC as a result of insufficient funds for a contribution or other reason shall be assessed against this account.

All funds received by FJC will be subject to fees, which for the initial term of this Agreement shall be (1) an initial fee of two per cent (2 %) of all funds received by FJC designated for the Group, plus (2) an annual fee of 1% of the average daily balance of funds in the account. The initial fee shall be charged to, and withdrawn from, the account at the time funds are received. The annual fee shall be charged to the account quarterly at the rate of 1/4 of 1% of the average daily balance of the funds designated for the Group, and shall be withdrawn quarterly by FJC from the account. Upon termination of the Agreement for any reason and until all funds held pursuant to this Agreement shall have been distributed, subsequent fees shall be charged to the account at the annual rate of 1% of the average daily balance of such funds and withdrawn monthly.

The Group shall provide FJC with all proposed publicity or solicitation materials or public notices mentioning FJC prior to use, and shall not release or disseminate any such materials or notices without FJC's consent. The Group shall provide to FJC copies of all other publicity materials and public notices relating to the Fund's activities.



**FJC** A FOUNDATION OF PHILANTHROPIC FUNDS

*Letter Agreement*

520 Eighth Avenue, 20<sup>th</sup> Floor New York, NY 10018 Tel: 212-714-0001 Toll Free: 888-GIVE-FJC Fax: 212-714-0303 E-mail: FJC@FJC.org

The Advisor shall provide FJC with all proposed publicity or solicitation materials or public notices mentioning FJC prior to use, and shall not release or disseminate any such materials or notices without FJC's consent. The Advisor shall provide to FJC copies of all other publicity materials and public notices relating to the Fund's activities.

The Advisor agrees that FJC may use the Fund's name and/or a brief description of the Fund in FJC's publicly-available descriptive and marketing materials including, without limitation, FJC's website, its brochure, advertisements and any other materials describing the Collective Giving Program and/or FJC in general.

The Advisor agrees to include FJC in all media materials that list supporting organizations and financial supporter(s) of the Fund. FJC is to be provided the same size of type and placement as afforded the Fund's largest supporter(s) in all printed and web-based materials and named with the equal relevance and time in all audio media listings.

The Advisor may not assign all or any portion of its rights under this Agreement without the prior written consent of FJC. FJC may assign its rights under this Agreement without the prior written consent of the Advisor, provided that FJC shall promptly provide the Advisor with written notice of any such assignment.

The term of this Agreement shall be for one (1) year, commencing 2/24/2012, but may be renewed at the discretion of FJC. My (our) agreement with FJC to establish and maintain the Fund will consist of this Letter Agreement and the Collective Giving Application that is attached to this letter. This Agreement shall be effective upon the execution of this Agreement by FJC. Upon termination of the Agreement, no further contributions designated for the Fund will be accepted by FJC; however, any funds previously designated for the Fund shall be held for distribution, subject to the terms of this Agreement, and all other applicable provisions of this Agreement shall survive until such time as the remaining account balance in the fund has been distributed in accordance with the Agreement and all obligations of the Fund have been fulfilled.

Very truly yours,

*David Drimer*

Advisor Signature\*

*David Drimer*

Print Name

*Matthias A. Klein*

Advisor Signature\*

*Matthias A. Klein*

Print Name

\*To accept grant and investment recommendations from a representative of the Group, FJC must have that individual's signature and contact information on file.

Accepted by:

**FJC - A Foundation of Philanthropic Funds**

*Sean O'Sullivan*

Signature

*CEO*

Title

*2/23/12*

Date

ZIONIST ORGANIZATION OF AMERIC  
4 E 34TH ST  
NEW YORK NY 10016-4333

Primary Account: 6JS02077



## YOUR MERRILL LYNCH REPORT

December 01, 2011 - December 30, 2011

### PORTFOLIO SUMMARY

	December 30	November 30	Month Change
Net Portfolio Value	\$5,837,217.41	\$5,990,887.96	(\$153,670.55) ▼
Your assets	\$5,837,217.41	\$5,990,887.96	(\$153,670.55) ▼
Your liabilities	-	-	-
Your Net Cash Flow (Inflows/Outflows)	(\$190,030.00)	\$95,000.00	
Securities You Transferred In/Out	\$961.60	\$1,078.44	
Subtotal Net Contributions	(\$189,068.40)	\$96,078.44	
Your Dividends/Interest Income	\$6,345.32	\$4,322.35	
Your Market Change	\$29,052.53	(\$100,274.88)	
Subtotal Investment Earnings	\$35,397.85	(\$95,952.53)	

If you have questions on your statement,  
call 24-Hour Assistance:  
**(866) 4MLBUSINESS**  
**(866) 465-2874**  
Access Code: 51-657-02077

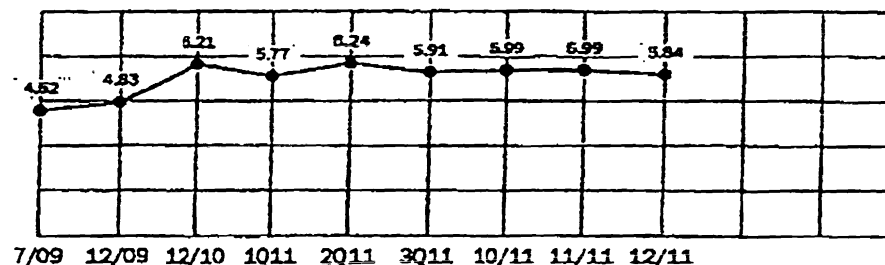
Investment Advice and Guidance:  
Call Your Financial Advisor

Your Financial Advisor:  
ELLIS LUKEN  
100 FOUR FALLS CORP CENTER  
W CONSHOHOCKEN PA 19428  
ellis\_luken@ml.com  
1-810-634-3515

Up-to-date account information can be viewed  
at [www.mymerrill.com](http://www.mymerrill.com), where your statements  
are archived for three or more years.

Questions about MyMerrill? Click the "help" tab  
at the top of the screen once you log in.

Total Value (Net Portfolio Value plus Assets Not Held/Valued By MLPF&S, if any) in millions, 2009-2011



### VISIT OUR INNOVATION ECONOMY WEBSITE: [WWW.ML.COM/INNOVATION](http://WWW.ML.COM/INNOVATION)

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Primary Account: 6JS-02077

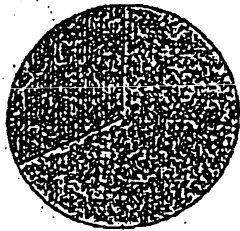
24-Hour Assistance: (866) 4MLBUSINESS  
Access Code: 51-657-02077

## YOUR PORTFOLIO REVIEW

December 01, 2011 - December 30, 2011

### ASSET ALLOCATION

Estimated Accrued Interest not included  
May not reflect all holdings



	Percent
Fixed Income	68%
Cash/Money Accounts	32%
<b>TOTAL</b>	<b>100%</b>

### CURRENT INCOME



	This Report	Year To Date
Tax-Exempt Interest	-	-
Taxable Interest	6,345.32	206,282.95
Tax-Exempt Dividends	-	-
Taxable Dividends	-	1.80
<b>Total</b>	<b>\$6,345.32</b>	<b>\$206,284.75</b>
<b>Your Estimated Annual Income</b>	<b>3.6%</b>	<b>\$210,739.69</b>

### BOND MATURITY SCHEDULE

Does not include Fixed Income Mutual Funds

Maturity Years	% of Total Bond Assets	Per Value	Estimated Market Value
<1	10%	400,000	403,800.00
1-2	16%	580,000	615,980.08
2-5	68%	2,644,000	2,666,942.66
5-10	6%	225,000	234,504.00
20+		6,250	0.00
<b>Total</b>	<b>100%</b>	<b>3,855,250</b>	<b>\$3,921,226.74</b>

### TOP FIVE PORTFOLIO HOLDINGS

Based on Estimated Market Value

	Current Value	% of Portfolio
ML Bus. Deposit Program	501,510.00	8.69%
MORGAN STANLEY	250,435.00	4.34%
ISA STATE BANK OF INDIA	246,642.00	4.27%
ISA BANK OF AMERICA	246,367.00	4.27%
ISA CAPITAL ONE NA	246,313.00	4.27%

Online at: [www.mymerrill.com](http://www.mymerrill.com)

Account Number: 6JS-02077

24-Hour Assistance: (866) 4MLBUSINESS

Access Code: 51-657-02077

ZIONIST ORGANIZATION OF AMERICA  
4 E 34TH ST  
NEW YORK NY 10016-4333



**Net Portfolio Value:** **\$5,837,217.41**

**Your Financial Advisor:**  
ELLIS LUKEN  
100 FOUR FALLS CORP CENTER  
W CONSHOHOCKEN PA 19428  
ellis\_luken@mml.com  
1-610-834-3515

## ZIONIST

December 01, 2011 - December 30, 2011

ASSETS	December 30	November 30
Cash/Money Accounts	1,849,110.11	1,936,794.79
Fixed Income	3,921,226.74	3,999,029.75
Equities	1,952.34	1,040.08
Mutual Funds	-	-
Options	-	-
Other	-	-
Subtotal (Long Portfolio)	5,772,289.19	5,936,864.60
Estimated Accrued Interest	64,928.22	54,023.36
<b>TOTAL ASSETS</b>	<b>\$5,837,217.41</b>	<b>\$5,990,887.96</b>

LIABILITIES		
Debit Balance	-	-
Short Market Value	-	-
<b>TOTAL LIABILITIES</b>	<b>-</b>	<b>-</b>
<b>NET PORTFOLIO VALUE</b>	<b>\$5,837,217.41</b>	<b>\$5,990,887.96</b>
<b>MARGIN AVAILABLE CREDIT</b>	<b>2,676,963.00</b>	

CASH FLOW	This Statement	Year to Date
Opening Cash/Money Accounts	\$1,936,794.79	
<b>CREDITS</b>		
Funds Received	-	695,000.00
Electronic Transfers	-	-
Other Credits	-	30.00
Subtotal	-	695,030.00
<b>DEBITS</b>		
Electronic Transfers	(190,000.00)	(1,564,000.00)
Margin Interest Charged	-	-
Other Debits	(30.00)	(75,455.00)
Checks Written/Bill Payment	-	-
Subtotal	(190,030.00)	(1,639,455.00)
<b>Net Cash Flow</b>	<b>(\$190,030.00)</b>	<b>(\$944,425.00)</b>
Dividends/Interest Income	6,345.32	206,284.75
Security Purchases/Debits	-	(508,143.46)
Security Sales/Credits	96,000.00	723,097.02
Closing Cash/Money Accounts	\$1,849,110.11	
Securities You Transferred In/Out	961.60	535,910.14

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ZIONIST ORGANIZATION OF AMERIC

Account Number: 6JS-02077

24-Hour Assistance: (866) 4MLBUSINESS

Access Code: 51-657-02077

## YOUR BUSINESS INVESTOR ACCOUNT BANK DEPOSIT INTEREST SUMMARY

December 01, 2011 - December 30, 2011

Money Account Description	Opening Balance	Average Deposit Balance	Current Yield%	Interest on Deposits	Closing Balance
FIA Card Services, N.A.	345,611	374,712	.10	30.80	255,490
Bank of America RI, N.A.	246,020	246,000	.10	20.22	246,020
<b>TOTAL ML Bus. Deposit Program</b>	<b>591,631</b>			<b>51.02</b>	<b>501,510</b>

## ITEMS FOR ATTENTION

Security	Message	Date	Security	Message	Date
CREDIT SUISSE FB USA INC	Maturing	01/15/12			

## YOUR BUSINESS INVESTOR ACCOUNT ASSETS

CASH/MONEY ACCOUNTS Description	Quantity	Total Cost Basis	Estimated Market Price	Estimated Market Value	Estimated Annual Income	Est. Annual Yield%
CASH	2,354.11	2,354.11		2,354.11		
ML Bus. Deposit Program	501,510.00	501,510.00	1.0000	501,510.00	502	.10
ISA CAPITAL ONE NA	246,313.00	246,313.00	1.0000	246,313.00	197	.08
ISA FIRSTBANK PR	209,477.00	209,477.00	1.0000	209,477.00	168	.08
ISA CAPITAL ONE BK USA	150,168.00	150,168.00	1.0000	150,168.00	120	.08
ISA METLIFE BANK NA	246,279.00	246,279.00	1.0000	246,279.00	197	.08
ISA BANK OF AMERICA	246,367.00	246,367.00	1.0000	246,367.00	197	.08
ISA STATE BANK OF INDIA	246,642.00	246,642.00	1.0000	246,642.00	197	.08
<b>TOTAL</b>		<b>1,849,110.11</b>		<b>1,849,110.11</b>	<b>1,578</b>	<b>.09</b>



ZIONIST ORGANIZATION OF AMERIC

Account Number: 6JS02077

**YOUR BUSINESS INVESTOR ACCOUNT ASSETS**

December 01, 2011 - December 30, 2011

CDs/EQUIVALENTS Description	Acquired	Quantity	Adjusted/Total Cost Basis	Estimated Market Price	Estimated Market Value	Unrealized Gain/(Loss)	Estimated Accrued Interest	Estimated Current Annual Income	Yield%
DISCOVER BK GREENWOOD CD 05.000% JUL 16 2013 CUSIP: 25469JNU9	07/10/08	96,000	96,000.00	106.1830	101,935.68	5,935.68	2,196.16	4,800	4.70
CD CAPMARK BANK CD 05.050% JUL 23 2013 CUSIP: 140653YB6	07/15/08	96,000	96,000.00	106.3150	102,062.40	6,062.40	2,125.15	4,848	4.75
WOODLANDS COMM BK FMRLY LEHMAN COMM BK 05.000% JUL 23 2013 CUSIP: 52520KY27	07/16/08	96,000	96,000.00	104.8290	100,635.84	4,635.84	2,104.11	4,800	4.76
CD AURORA BANK FSB FMRLY LEHMAN BROS FSB 05.000% AUG 06 2013 CUSIP: 52521EQTO	07/29/08	96,000	96,000.00	104.8700	100,675.20	4,675.20	1,920.00	4,800	4.76
GE CAPITAL FINANCIAL CD 5% AUG 13 2013 CUSIP: 36160TCN1	08/06/08	96,000	96,000.00	106.4010	102,144.96	6,144.96		4,800	4.69
<b>TOTAL</b>		<b>480,000</b>	<b>480,000.00</b>		<b>507,454.08</b>	<b>27,454.08</b>	<b>8,345.42</b>	<b>24,048</b>	<b>4.74</b>
CORPORATE BONDS Description	Acquired	Quantity	Adjusted/Total Cost Basis	Estimated Market Price	Estimated Market Value	Unrealized Gain/(Loss)	Estimated Accrued Interest	Estimated Current Annual Income	Yield%
Δ CREDIT SUISSE FB USA INC BANK GUARANTEED GLB 06.500% JAN 15 2012 MOODY'S: AA1 S&P: A+ CUSIP: 225411AC7 ORIGINAL UNIT/TOTAL COST: 104.3540/104,354.00	07/07/08	100,000	100,070.44	100.1820	100,182.00	111.56	2,979.17	6,500	6.48
Δ JP MORGAN CHASE & CO SUBORDINATED GLB 06.625% MAR 15 2012 MOODY'S: A1 S&P: A- CUSIP: 46625HANO ORIGINAL UNIT/TOTAL COST: 104.6900/209,360.00	06/25/08	200,000	200,755.45	101.0040	202,008.00	1,252.55	3,864.58	13,250	6.55

ZIONIST ORGANIZATION OF AMERIC

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24-Hour Assistance: (866) 4MLBUSINESS  
Access Code: 51-657-02077

## YOUR BUSINESS INVESTOR ACCOUNT ASSETS

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CORPORATE BONDS (continued) Description	Acquired	Quantity	Adjusted/Total Cost Basis	Estimated Market Price	Estimated Market Value	Unrealized Gain/(Loss)	Estimated Accrued Interest	Estimated Current Annual Income	Yield%
Δ CITIGROUP INC GLB 05.500% AUG 27 2012 MOODY'S: A3 S&P: A+ CUSIP: 172967EJ6 ORIGINAL UNIT/TOTAL COST: 101.7860/101,786.00	05/28/08	100,000	100,395.40	101.6100	101,610.00	1,214.60	1,879.17	5,500	5.41
Δ AMER EXPRESS CREDIT CO SER C GLB 07.300% AUG 20 2013 MOODY'S: A2 S&P: BBB+ CUSIP: 0258MOCY3 ORIGINAL UNIT/TOTAL COST: 102.8250/102,825.00	08/26/08	100,000	101,211.84	108.5260	108,526.00	7,314.16	2,636.11	7,300	6.72
Δ MORGAN STANLEY SUBORDINATED GLB 04.750% APR 01 2014 MOODY'S: A3 S&P: BBB+ CUSIP: 61748AAE6 ORIGINAL UNIT/TOTAL COST: 103.2230/36,128.05	02/03/10	35,000	35,633.90	98.5090	34,478.15	(1,155.75)	411.01	1,663	4.82
Δ MORGAN STANLEY ORIGINAL UNIT/TOTAL COST: 103.2160/67,090.40 Subtotal	02/03/10	65,000	66,174.71	98.5090	64,030.85	(2,143.86)	763.30	3,088	4.82
Δ MORGAN STANLEY GLB 06.000% MAY 13 2014 MOODY'S: A2 S&P: A+ CUSIP: 61747YCF0 ORIGINAL UNIT/TOTAL COST: 108.2140/108,214.00	10/21/09	100,000	104,457.51	100.9710	100,971.00	(3,486.51)	783.33	6,000	5.94
Δ MERRILL LYNCH & CO BOND 05.000% JAN 15 2015 MOODY'S: BAA1 S&P: A+ CUSIP: 59018YUW9 ORIGINAL UNIT/TOTAL COST: 103.9341/103,934.10	01/28/10	100,000	102,506.66	96.3340	96,334.00	(6,172.66)	2,291.67	5,000	5.19
Δ WACHOVIA BK NA SUBORDINATED SER BKNT 04.875% FEB 01 2015 MOODY'S: A1 S&P: A+ CUSIP: 92976GAD3 ORIGINAL UNIT/TOTAL COST: 104.4500/208,900.00	12/30/09	200,000	205,614.61	105.9560	211,912.00	6,297.39	4,035.42	9,750	4.60



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**YOUR BUSINESS INVESTOR ACCOUNT ASSETS**

December 01, 2011 - December 30, 2011

CORPORATE BONDS (continued)									
Description	Acquired	Quantity	Adjusted/Total Cost Basis	Estimated Market Price	Estimated Market Value	Unrealized Gain/(Loss)	Estimated Accrued Interest	Estimated Current Annual Income	Yield%
Δ BANK OF AMERICA CORP GLB 04.500% APR 01 2015 MOODY'S: BAA1 S&P: A- CUSIP: 06051GEB1 ORIGINAL UNIT/TOTAL COST: 102,2190/102,219.00	04/14/10	100,000	101,504.79	96.4990	96,499.00	(5,005.79)	1,112.50	4,500	4.66
Δ MORGAN STANLEY SER MTN GLB 06.000% APR 28 2015 MOODY'S: A2 S&P: A- CUSIP: 61747YCE3 ORIGINAL UNIT/TOTAL COST: 108.9511/217,902.20	12/30/09	200,000	211,644.12	100.1740	200,348.00	(11,296.12)	2,066.67	12,000	5.98
Δ MORGAN STANLEY ORIGINAL UNIT/TOTAL COST: 108.7870/54,393.50	04/14/10	50,000	53,003.98	100.1740	50,087.00	(2,916.98)	516.67	3,000	5.98
Subtotal		250,000	264,648.10		250,435.00	(14,213.10)	2,583.34	15,000	5.98
Δ CITIGROUP INC GLB 04.700% MAY 29 2015 MOODY'S: A3 S&P: A- CUSIP: 172967CY5 ORIGINAL UNIT/TOTAL COST: 103.2224/51,611.20	04/16/10	50,000	51,111.75	101.6550	50,827.50	(284.25)	202.36	2,350	4.62
Δ MORGAN STANLEY SER MTN VAR% JUN 22 2015 MOODY'S: A2 S&P: A- CUSIP: 61745ET68 ORIGINAL UNIT/TOTAL COST: 101.6313/50,815.65	05/31/11	50,000	50,658.00	95.0420	47,521.00	(3,137.00)	26.33		
Δ HSBC FINANCE CORP GLB 05.000% JUN 30 2015 MOODY'S: A3 S&P: A CUSIP: 40429CCS9 ORIGINAL UNIT/TOTAL COST: 104.8034/98,515.20	05/25/10	94,000	97,200.24	101.5390	95,446.66	(1,753.58)		4,700	4.92
BANK OF AMERICA CORP GLB 04.750% AUG 01 2015 MOODY'S: BAA1 S&P: A- CUSIP: 060505BS2	07/29/09	200,000	193,437.20	96.4680	192,938.00	(501.20)	3,931.94	9,500	4.92

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## YOUR BUSINESS INVESTOR ACCOUNT ASSETS

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CORPORATE BONDS (continued)									
Description	Acquired	Quantity	Adjusted/Total Cost Basis	Estimated Market Price	Estimated Market Value	Unrealized Gain/(Loss)	Estimated Accrued Interest	Estimated Current Annual Income	Yield%
Δ DRESDNER BANK-NEW YORK SUBORDINATED 07.250% SEP 15 2015 MOODY'S: BAA3 S&P: BBB- CUSIP: 261561AB0 ORIGINAL UNIT/TOTAL COST: 112,3839/56,191.95	11/29/10	50,000	54,900.65	83.8720	41,936.00	(12,964.65)	1,057.29	3,625	8.64
Δ NM GENL ELEC CAP CORP BE SER MTNA GLB 06.900% SEP 15 2015 MOODY'S: AA2 S&P: AA+ CUSIP: 36962GLF9 ORIGINAL UNIT/TOTAL COST: 114,5226/114,522.60	01/19/10	100,000	109,886.73	112.9550	112,955.00	3,068.27	2,012.50	6,900	6.10
Δ SWISS BANK CORP NY BRNCH SUBORDINATED 07.000% OCT 15 2015 MOODY'S: A1 S&P: BBB- CUSIP: 870836AD5 ORIGINAL UNIT/TOTAL COST: 108,8438/108,843.80	11/25/09	100,000	106,004.83	103.3320	103,332.00	(2,672.83)	1,458.33	7,000	6.77
Δ SWISS BANK CORP NY BRNCH ORIGINAL UNIT/TOTAL COST: 113,9114/113,911.40	08/04/10	100,000	110,440.03	103.3320	103,332.00	(7,108.03)	1,458.33	7,000	6.77
Subtotal		200,000	216,444.86		206,664.00	(9,780.86)	2,916.66	14,000	6.77
Δ LLOYDS TSB BANK PLC BANK GUARANTEED GLB 04.875% JAN 21 2016 MOODY'S: A1 S&P: A- CUSIP: 539473AG3 ORIGINAL UNIT/TOTAL COST: 101,2240/50,612.00	01/25/11	50,000	50,508.48	96.4200	48,210.00	(2,298.48)	1,076.56	2,438	5.05
Δ LLOYDS TSB BANK PLC ORIGINAL UNIT/TOTAL COST: 102,1930/51,096.50	02/25/11	50,000	50,925.80	96.4200	48,210.00	(2,715.80)	1,076.56	2,438	5.05
Δ LLOYDS TSB BANK PLC ORIGINAL UNIT/TOTAL COST: 103,6180/103,618.00	06/29/11	100,000	103,258.65	96.4200	96,420.00	(6,838.65)	2,153.13	4,875	5.05
Subtotal		200,000	204,692.93		192,840.00	(11,852.93)	4,306.25	9,751	5.05
BNP PARIBAS BANK GUARNTD SER MTN GLB 03.600% FEB 23 2016 MOODY'S: AA3 S&P: AA- CUSIP: 05567LU54	11/18/11	200,000	192,576.80	93.7970	187,594.00	(4,982.80)	2,540.00	7,200	3.83

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# YOUR BUSINESS INVESTOR ACCOUNT ASSETS

December 01, 2011 - December 30, 2011

CORPORATE BONDS (continued)									
Description	Acquired	Quantity	Adjusted/Total Cost Basis	Estimated Market Price	Estimated Market Value	Unrealized Gain/(Loss)	Estimated Accrued Interest	Estimated Current Annual Income	Yield%
Δ JP MORGAN CHASE BANK NA SUBD SER BKNT GLB 05.875% JUN 13 2016 MOODY'S: AA2 S&P: A CUSIP: 48121CJN7 ORIGINAL UNIT/TOTAL COST: 109,9320/54,966.00	05/05/10	50,000	53,743.16	108.2430	54,121.50	378.34	138.72	2,938	5.42
Δ UBS AG SUBORDINATED 05.875% JUL 15 2016 MOODY'S: A1 S&P: BBB- CUSIP: 90261XBY7 ORIGINAL UNIT/TOTAL COST: 105,3280/53,169.00	03/23/10	50,000	52,372.88	99.5940	49,797.00	(2,575.88)	1,346.35	2,938	5.89
Δ UBS AG ORIGINAL UNIT/TOTAL COST: 105,3519/105,351.90	06/28/10	100,000	104,162.61	99.5940	99,594.00	(4,568.61)	2,692.71	5,875	5.89
Subtotal		150,000	156,535.49		149,391.00	(7,144.49)	4,039.06	8,813	5.89
Δ GENERAL ELEC CAP CORP SER NOTZ 05.750% AUG 15 2016 MOODY'S: AA2 S&P: AA+ CUSIP: 36966R2B1 ORIGINAL UNIT/TOTAL COST: 109,3848/109,384.80	07/06/10	100,000	107,312.75	106.9610	106,961.00	(351.75)	2,156.25	5,750	5.37
Δ BARCLAYS BANK PLC SER 1 GLB 05.000% SEP 22 2016 MOODY'S: AA3 S&P: A- CUSIP: 06739FGF2 ORIGINAL UNIT/TOTAL COST: 102,6963/102,696.30	05/07/10	100,000	102,073.21	103.5660	103,566.00	1,492.79	1,361.11	5,000	4.82
Δ BARCLAYS BANK PLC ORIGINAL UNIT/TOTAL COST: 100,9580/50,479.00	05/27/10	50,000	50,371.92	103.5660	51,783.00	1,411.08	680.56	2,500	4.82
Subtotal		150,000	152,445.13		155,349.00	2,903.87	2,041.67	7,500	4.82
Δ WACHOVIA CORP SUBORDINATED GLB 05.625% OCT 15 2016 MOODY'S: A3 S&P: A CUSIP: 929903CH3 ORIGINAL UNIT/TOTAL COST: 102,2595/153,389.25	08/31/09	150,000	152,413.72	108.8700	163,305.00	10,891.28	1,757.81	8,438	5.16



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## YOUR BUSINESS INVESTOR ACCOUNT ASSETS

December 01, 2011 - December 30, 2011

CORPORATE BONDS (continued)									
Description	Acquired	Quantity	Adjusted/Total Cost Basis	Estimated Market Price	Estimated Market Value	Unrealized Gain/(Loss)	Estimated Accrued Interest	Estimated Current Annual Income	Yield%
Δ WACHOVIA CORP	03/18/10	50,000	52,835.63	108.8700	54,435.00	1,599.37	585.94	2,813	5.16
ORIGINAL UNIT/TOTAL COST: 107.4962/53,748.10									
Subtotal		200,000	205,249.35		217,740.00	12,490.65	2,343.75	11,251	5.16
Δ BEAR STEARNS CO INC	11/03/11	50,000	53,743.47	105.7200	52,860.00	(883.47)	1,217.92	2,775	5.24
SUB NOTES 05.550% JAN 22 2017									
MOODY'S: A1 S&P: A- CUSIP: 073902PN2									
ORIGINAL UNIT/TOTAL COST: 107.6850/53,842.50									
Δ HSBC FINANCE CORP	09/30/10	75,000	82,075.37	102.4640	76,848.00	(5,227.37)	2,062.50	4,500	5.85
SER NOTZ 06.000% JUL 15 2017									
MOODY'S: A3 S&P: A CUSIP: 40429XTA4									
ORIGINAL UNIT/TOTAL COST: 111.2728/83,454.60									
Δ CITIGROUP INC	10/29/10	100,000	109,971.62	104.7960	104,796.00	(5,175.62)	2,250.00	6,000	5.72
GLB 06.000% AUG 15 2017									
MOODY'S: A3 S&P: A- CUSIP: 172967EH0									
ORIGINAL UNIT/TOTAL COST: 111.7720/111,772.00									
TOTAL		3,369,000	3,474,958.91		3,413,772.66	(61,186.25)	56,582.80	185,104	5.42
MUNICIPAL BONDS									
Description	Acquired	Quantity	Adjusted/Total Cost Basis	Estimated Market Price	Estimated Market Value	Unrealized Gain/(Loss)	Estimated Accrued Interest	Estimated Current Annual Income	Yield%
PLACERVILLE CALIF PUB	N/A	6,250	N/A	DEF	N/A	N/A			
FING AUTH REV SER C JUN92 08.125%SEP15 12									
MOODY'S: *** S&P: *** CUSIP: 726110BW8									
PAR CALL DATE: 01/30/12 PAR CALL PRICE: 100.00									

PLEASE REFER TO NOTES BELOW FOR INFORMATION REGARDING CREDIT RATINGS.



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## YOUR BUSINESS INVESTOR ACCOUNT ASSETS

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EQUITIES Description	Symbol	Acquired	Quantity	Unit Cost Basis	Total Cost Basis	Estimated Market Price	Estimated Market Value	Unrealized Gain/(Loss)	Estimated Current Annual Income	Yield%
STAMPS.COM INC	STMP	N/A	38	N/A	N/A	26.1300	992.94	N/A		
STARWOOD HOTELS AND RESORTS WORLDWIDE NE	HOT	04/02/09	20	14.9190	298.38	47.9700	959.40	661.02	10	1.04
<b>TOTAL</b>					<b>298.38</b>		<b>1,952.34</b>	<b>661.02</b>	<b>10</b>	<b>.51</b>

### RESEARCH RATINGS

Security	Symbol	BofAML Research	Morningstar	S&P
STARWOOD HOTELS AND	HOT	Buy (C18)	Hold	Hold

PLEASE REFER TO THE BACK OF YOUR STATEMENT FOR A GUIDE TO BofAML AND THIRD PARTY RESEARCH RATINGS.

LONG PORTFOLIO	Adjusted/Total Cost Basis	Estimated Market Value	Unrealized Gain/(Loss)	Estimated Accrued Interest	Estimated Annual Income	Current Yield%
<b>TOTAL</b>	<b>5,804,367.40</b>	<b>5,772,289.19</b>	<b>(33,071.15)</b>	<b>64,928.22</b>	<b>210,739</b>	<b>3.65</b>

### Notes

Δ Debt Instruments purchased at a premium show amortization      B Debt Instruments purchased at a discount show accretion

&lt; Derived from Moody's and/or S &amp; P ratings for other debt securities of this issuer and provided by a third party vendor.

^ Contingent Payment Debt Instrument (CPDI) - Gain recognized on the sale, exchange, or retirement of a CPDI is treated as ordinary interest income. Loss is treated as ordinary loss to the extent the holder's total OID inclusions (including any positive adjustments) with respect to the instrument exceed the total net negative adjustments. Any additional loss is treated as capital loss. Thus, you should be careful not to treat gains or ordinary losses from a CPDI as capital when performing year-end tax planning. Please consult your tax advisor for more information.

\*\*\* Rating currently unavailable or not rated/unrated as provided by Rating Agency or recognized industry wide third party vendor source.

Total values exclude N/A items

For Credit Ratings: S&amp;P and Moody's provide credit ratings on the credit quality of certain bonds and preferred stocks. For a credit enhanced security, Moody's and S&amp;P publish and provide third party vendors the higher of the rating on the credit enhancer (guarantor) or the stand alone rating on the underlying security.

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## YOUR BUSINESS INVESTOR ACCOUNT ASSETS

December 01, 2011 - December 30, 2011

These assets cannot be valued for the reason code(s) as described below:

DEF Security in default

## YOUR BUSINESS INVESTOR ACCOUNT TRANSACTIONS

### DIVIDENDS/INTEREST INCOME TRANSACTIONS

Date	Transaction Type	Quantity	Description	Income	Income Year To Date
12/01	▣ Bond Interest		CD BMW BK NORTH AMER CD 04.400% DEC 01 2011 PAY DATE 12/01/2011 CUSIP NUM: 05568PMM8	2,117.79	
12/13	▣ Bond Interest		JP MORGAN CHASE BANK NA SUBD SER BKNT GLB 05.875% JUN 13 2016 PAY DATE 12/13/2011 CUSIP NUM: 48121CJN7	1,468.75	
12/22	▣ Bond Interest		MORGAN STANLEY SER MTN VAR% JUN 22 2015 PAY DATE 12/22/2011 CUSIP NUM: 61745ET68	269.38	
12/30	▣ Bond Interest		HSBC FINANCE CORP GLB 05.000% JUN 30 2015 PAY DATE 12/30/2011 CUSIP NUM: 40429OCS9	2,350.00	
12/30	▣ Bank Interest		BANK DEPOSIT INTEREST	1.02	
12/30	▣ Interest Credit	16	ISA CAPITAL ONE NA		
12/30	▣ Interest Credit		ISA CAPITAL ONE NA FROM 11/30 THRU 12/30	.18	
12/30	▣ Interest Credit	13	ISA FIRSTBANK PR		

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**YOUR BUSINESS INVESTOR ACCOUNT TRANSACTIONS**

December 01, 2011 - December 30, 2011

DIVIDENDS/INTEREST INCOME TRANSACTIONS (continued)					
Date	Transaction Type	Quantity	Description	Income	Income Year To Date
12/30	Interest Credit		ISA FIRSTBANK PR FROM 11/30 THRU 12/30	.76	
12/30	Interest Credit	9	ISA CAPITAL ONE BK USA		
12/30	Interest Credit		ISA CAPITAL ONE BK USA FROM 11/30 THRU 12/30	.87	
12/30	Interest Credit	16	ISA METLIFE BANK NA		
12/30	Interest Credit		ISA METLIFE BANK NA FROM 11/30 THRU 12/30	.18	
12/30	Interest Credit	16	ISA BANK OF AMERICA		
12/30	Interest Credit		ISA BANK OF AMERICA FROM 11/30 THRU 12/30	.19	
12/30	Interest Credit	16	ISA STATE BANK OF INDIA		
12/30	Interest Credit		ISA STATE BANK OF INDIA FROM 11/30 THRU 12/30	.20	
	Income Total		BANK DEPOSIT SHARE INTEREST	86.00	
	Income Total		ML Bus. Deposit Program	50.00	
	Subtotal (Taxable Interest)			6,345.32	206,282.95
	Subtotal (Taxable Dividends)				1.80
	NET TOTAL			6,345.32	206,284.75

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## YOUR BUSINESS INVESTOR ACCOUNT TRANSACTIONS

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## SECURITY TRANSACTIONS

Settlement Date	Description	Transaction Type	Quantity	Unit Price	Debit	Credit	Accrued Interest Earned/(Paid)
12/01	CD BMW BK NORTH AMER CD 04.400% DEC 01 2011 PAY DATE 12/01/2011	Redeemed	-96,000			96,000.00	
	Subtotal (Other Security Transactions)					96,000.00	
	TOTAL					96,000.00	

## REALIZED GAINS/(LOSSES)

Description	Quantity	Acquired Date	Liquidation Date	Sale Amount	Cost Basis	This Statement	Gains/(Losses) * Year to Date
CD BMW BK NORTH AMER	96000.0000	11/19/08	12/01/11	96,000.00	96,000.00	.00	
Subtotal (Long-Term)							159.99
TOTAL				96,000.00	96,000.00		159.99

\* - Excludes transactions for which we have insufficient data

The capital gains and losses shown above may not reflect all transactions which must be reported on your 2011 tax return. These reportable transactions will appear on your January statement.

## SECURITIES YOU TRANSFERRED IN/OUT

Date	Description	Transaction Type	Quantity	Value of Securities	Year To Date
12/28	STARWOOD HOTELS AND RESORTS WORLDWIDE NE TR FROM 87099093	Journal Entry	20	961.60	
	NET TOTAL			961.60	535,910.14



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## YOUR BUSINESS INVESTOR ACCOUNT TRANSACTIONS

December 01, 2011 - December 30, 2011

### CASH/OTHER TRANSACTIONS

Date	Transaction Type	Quantity	Description	Debit	Credit
12/20	Wire Transfer		WIRE TRF OUTP31135407228	190,000.00	
	Subtotal (Electronic Transfers)			190,000.00	
12/20	Journal Entry		TRANSFR FEE P31135407228	30.00	
	Subtotal (Other Debits/Credits)			30.00	
	NET TOTAL			190,030.00	

## YOUR BUSINESS INVESTOR ACCOUNT MONEY ACCOUNT TRANSACTIONS

Date	Description	Withdrawals	Deposits	Date	Description	Withdrawals	Deposits
12/01	ML Bus. Deposit Program		3.00	12/20	ML Bus. Deposit Program	190,030.00	
12/02	ML Bus. Deposit Program		98,118.00	12/23	ML Bus. Deposit Program		269.00
12/14	ML Bus. Deposit Program		1,469.00				
	NET TOTAL					90,171.00	

## FUNDAMENTAL EQUITY OPINION KEY AND GUIDE TO YOUR BofA MERRILL LYNCH RESEARCH RATINGS

### BofA MERRILL LYNCH RESEARCH

BofA Merrill Lynch Research or BofAML Research is research produced by Merrill Lynch, Pierce, Fenner & Smith Incorporated (MLPF&S) and/or one or more of its affiliates. MLPF&S is a wholly-owned subsidiary of Bank of America Corporation.

Equity Opinions include a Volatility Risk Rating, an Investment Rating and an Income Rating.

#### BofAML Research Volatility Risk Ratings

Indicators of potential price fluctuation are:

- A - Low
- B - Medium
- C - High

#### BofAML Research Income Ratings

Indicators of potential cash dividends are:

- 7 - Same/higher (dividend considered to be secure)
- 8 - Same/lower (dividend not considered to be secure)
- 9 - Pays no cash dividend

#### BofAML Research Investment Ratings

Reflect the analyst's assessment of a stock's absolute total return potential and the stock's attractiveness for investment relative to other stocks within a Coverage Cluster (defined below).

There are three investment ratings:

- 1 - Buy stocks are expected to have a total return of at least 10% and are the most attractive stocks in the Coverage Cluster
- 2 - Neutral stocks are expected to remain flat or increase in value and are less attractive than Buy rated stocks
- 3 - Underperform stocks are the least attractive stocks in a Coverage Cluster

Analysts assign investment ratings considering, among other things, the 0-12 month total return expectation for a stock and the firm's guidelines for ratings dispersions (shown in the table below). The current price objective for a stock should be referenced to better understand the total return expectation at any given time. The price objective reflects the analyst's view of the potential price appreciation (depreciation).

BofAML Research Investment Rating	Total return expectation (within 12-month period of date of initial rating)	Ratings dispersion guidelines for Coverage Cluster*
Buy	> or = 10%	< or = 70%
Neutral	> or = 0%	< or = 30%
Underperform	N/A	> or = 20%

\*Ratings dispersions may vary from time to time where BofAML Research believes that it better reflects the investment prospects of stocks in a Coverage Cluster.

A Coverage Cluster is comprised of stocks covered by a single analyst or two or more analysts sharing a common industry, sector, region or other classification(s). A stock's Coverage Cluster is included in the most recent BofAML Comment referencing the stock.

### THIRD PARTY RESEARCH

Third party research on the equity securities of certain companies is available to clients for informational purposes. Clients can access this research at [www.mymerrill.com](http://www.mymerrill.com) or can call 1-800-MERRILL to request that a copy be sent to them. Please note that the third party research rating is not necessarily equivalent to, or derived using the same methodology as, the BofAML Research ratings or the ratings of other third party research providers.



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Please promptly report any (inaccuracy, discrepancy, and/or concern by calling Merrill Lynch Client Services at (800-MERRILL) within ten (10) business days after delivery of or communication of the account statement. You should re-confirm any oral communications in writing to protect your rights.

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You may review our financial statement at our offices: Merrill Lynch, Pierce, Fenner & Smith Incorporated (MLPF&S), One Bryant Park, New York, New York 10036. If you request a copy of our financial statement, we will mail it to you.

We are associated with a NYSE Designated Market Maker (DMM) that may make a market in the security(ies) held in your account. At any time, the DMM may have a "long" or "short" inventory position in such security(ies) and may be on the opposite side of transactions in the security(ies) executed on the floor of the NYSE. We also act as a market maker, dealer, block positioner or arbitrageur in certain securities. These activities may put us or one of our affiliates on the opposite side of transactions we execute for you and potentially result in trading profits for us or our affiliates.

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Merrill Edge is the marketing name for two businesses: Merrill Edge Advisory Center™, which offers team-based advice and guidance brokerage services; and a self-directed online investing platform. Both are made available through MLPF&S.

Bank of America Merrill Lynch is the marketing name for the global banking and global markets businesses

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Investment products offered by Investment Banking Affiliates, including MLPF&S, ARE NOT FDIC INSURED, ARE NOT BANK GUARANTEED AND MAY LOSE VALUE.

### Additional Information

We will route your equity and option orders to market centers consistent with our duty of best execution.

Except for certain custodial accounts, we hold bonds and preferred stocks in bulk segregation. If there is a partial call for those securities, securities will be randomly selected from those held in bulk. The probability of your holdings being selected is proportional to the total number of customer holdings of that particular security that we hold.

This statement serves as a confirmation of certain transactions during the period permitted to be reported periodically. Additional information is available upon written request.

In accordance with applicable law, rules and regulations, your free credit balance is not segregated and we can use these funds in our business. You have the right to receive, in the normal course of business, any free credit balance and any fully paid securities to which you are entitled, subject to any obligations you owe in any of your accounts.

You will have the right to vote full shares and we may solicit voting instructions concerning these full shares in your account. Voting shares in your account will be governed by the then current rules and policies of FINRA and the Securities Exchange Commission or other applicable exchanges or regulatory bodies.

All transactions are subject to the constitution, rules, regulations, customs, usages, rulings and interpretations of the exchange or market, and its clearinghouse, if any, where the transactions are executed, and if not executed on any exchange, FINRA.

You may obtain an investor brochure that includes information describing the FINRA Regulation Public Disclosure Program ("Program"). To obtain a brochure or more information about the Program or your broker contact the FINRA Regulation Public Disclosure Program Hotline at (800)289-9999 or access the FINRA website at [www.finra.org](http://www.finra.org).

We receive a fee from ISA® banks of up to 2% per annum of the average daily balances. We receive a fee from our affiliated banks of up to \$30 per annum for each retirement account and \$65 per annum for each non-retirement account that sweeps balances to the banks under the RASP™ and ML bank deposit programs. We receive a fee from Bank of America, N.A. of up to 0.25% per annum of the average daily Preferred Deposit™ and Preferred Deposit for Business™ balances.

### Options Customers

For all customers, including those who own options, please promptly advise us of any material change in your investment objectives or financial condition. Individual options commission charges have been included in your confirmation. You may request a summary of this information.

### Margin Customers

If this statement is for a margin account, it is a combined statement of your margin account and special memorandum account maintained for you pursuant to applicable regulations. The permanent record of the separate account, as required by Regulation T, is available for your inspection upon request. You should retain this statement for use with your next statement to calculate interest charges, if any, for the period covered by this statement. The interest charge period will parallel the statement period, except that interest due for the final day of the statement period will be carried over and appear on your next statement.

### Protection for your Account

The Securities Investor Protection Corporation (SIPC) and our excess-SIPC insurance do not cover assets that are not securities, as defined by SIPC, or assets that are not held at MLPF&S, such as cash on deposit at FIA Card Services, N.A. and Bank of America Rhode Island, N.A. (Merrill Lynch Affiliated Banks), Bank of America, N.A. (BANA) or other depository institutions. Those bank deposits are protected by the FDIC. MLPF&S is not a bank. Unless otherwise disclosed, INVESTMENTS THROUGH MLPF&S ARE NOT FDIC INSURED, ARE NOT BANK GUARANTEED AND MAY LOSE VALUE. To obtain information about SIPC, including the SIPC Brochure, contact SIPC at <http://www.sipc.org> or (202)371-8300.



### Fixed Income Securities

Values on your statement generally are based on estimates obtained from various sources. These values assume standard market conditions, are not firm bids or offers and may vary from prices achieved in actual transactions, especially for thinly traded securities. These values are generally for transactions of \$1 million or more, which often reflect more favorable pricing than transactions in smaller amounts. You may pay more than these values if you purchase smaller amounts of securities, or receive less if you sell smaller amounts of securities.

### Prices and Valuations

While we believe our pricing information to be reliable, we cannot guarantee its accuracy. Pricing information provided for certain thinly traded securities may be stale.

Investments such as direct participation program securities (e.g., partnerships, limited liability companies, and real estate trusts which are not listed on any exchange), commodity pools, private equity, private debt and hedge funds are generally illiquid investments. No formal trading market exists for these securities and their current values will likely be different from the purchase price. Unless otherwise indicated, the value shown on this statement for an investment in these securities has been provided by the management, administrator or sponsor of each program or a third-party vendor, in each case without independent verification by MLPF&S. This value represents their estimate of the value of the investor's interest in the net assets of the program, as of a date no more than 18 months from the date of this statement. Therefore, the values shown may not reflect actual market value or be realized upon a sale. If an estimated value is not provided, accurate valuation information is not available.

### Cost Data/Realized Capital Gains & Losses

Cost Data and Realized Capital Gains/Losses are provided in this statement for informational purposes only. Please review for accuracy. Merrill Lynch is not responsible for omitted or restated data. Please consult your tax advisor to determine the tax consequences of your securities transactions. Your statement is not an official accounting of gains/losses. Please refer to your records, trade confirmations, and your Consolidated Tax Reporting Statement (Form 1099).

### Insurance Policies and Annuity Contracts

Information is based on data from the issuing insurer. We are not responsible for the calculation of policy/contract values. Insurance policies and annuity contracts are generally not held in your MLPF&S account. If we, as custodian or trustee, hold an annuity contract that is a security, SIPC protection and excess-SIPC protection apply.

### Estimated Annual Income and Current Yield

Estimated Annual Income and Current Yield for certain types of securities could include a return of principal or capital gains in which case the Estimated Annual Income and Current Yield would be overstated. Estimated Annual Income and Current Yield are estimates and the actual income and yield might be lower or higher than the estimated amounts. Current Yield is based upon Estimated Annual Income and the current price of the security and will fluctuate.

### Symbols and Abbreviations

■	Interest reported to the IRS
■	Gross Proceeds reported to the IRS
*	Dividends reported to the IRS
:	Transactions reported to the IRS
OCC	Options Clearing Corporation
#	Transaction you requested same day payment. Prior day's dividend retained to offset cost of advancing payment on your behalf
N/A	Price, value and/or cost data not available
N/C	Not-Calculated
N/N	Non-negotiable securities
N/O	Securities registered in your name
N/O CUST	Non-negotiable securities registered in the name of the custodian
↑ ↓	Indicates that BofA Merrill Lynch Research has upgraded (↑) or downgraded (↓) its fundamental equity opinion on a security.

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4 E 34TH ST  
NEW YORK NY 10018-4333



ZIONIST ORG OF AMERICA  
4 E 34TH ST  
NEW YORK NY 10016-4333

Primary Account 6JS-02080



## YOUR MERRILL LYNCH REPORT

December 01, 2011 - December 30, 2011

### PORTFOLIO SUMMARY

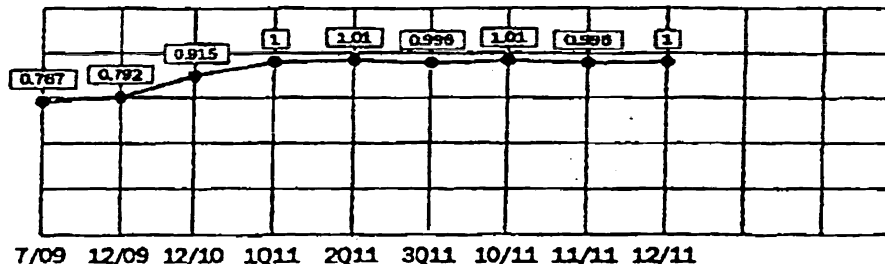
	December 30	November 30	Month Change	
Net Portfolio Value	\$999,685.98	\$996,482.16	\$3,203.82	▲
Your assets	\$999,685.98	\$996,482.16	\$3,203.82	▲
Your liabilities	-	-		
Your Net Cash Flow (Inflows/Outflows)	-	-		
Securities You Transferred In/Out	-	-		
Subtotal Net Contributions	-	-		
Your Dividends/Interest Income	\$306.36	\$318.78		
Your Market Change	\$2,897.46	(\$8,915.33)		
Subtotal Investment Earnings	\$3,203.82	(\$8,596.55)		

If you have questions on your statement,  
call 24-Hour Assistance:  
(866) 4MLBUSINESS  
(855) 465-2874  
Access Code: 51-657-02080

Investment Advice and Guidance:  
Call Your Financial Advisor.

Your Financial Advisor:  
ELLIS LUKEN  
100 FOUR FALLS CORP CENTER  
W CONSHOHOCKEN PA 19428  
ellis\_luken@ml.com  
1-610-834-3515

Total Value (Net Portfolio Value plus Assets Not Held/Valued By MLPF&S, if any) in millions, 2009-2011



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at the top of the screen once you log in.

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Primary Account: 6JS-02080

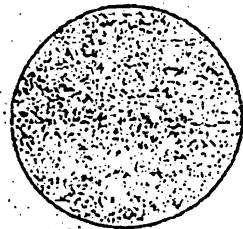
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## YOUR PORTFOLIO REVIEW

December 01, 2011 - December 30, 2011

### ASSET ALLOCATION

Estimated Accrued Interest not included  
May not reflect all holdings



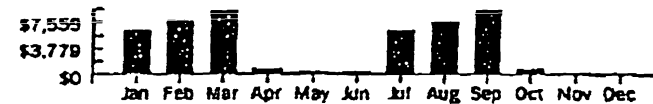
Fixed Income

Percent  
100%

TOTAL

100%

### CURRENT INCOME



	This Report	Year To Date
Tax-Exempt Interest	-	-
Taxable Interest	306.36	50,488.47
Tax-Exempt Dividends	-	-
Taxable Dividends	-	-
Total	\$306.36	\$50,488.47
Your Estimated Annual Income	\$5,290	\$52,140.36

### BOND MATURITY SCHEDULE

Does not include Fixed Income Mutual Funds

Maturity Years	% of Total Bond Assets	Par Value	Estimated Market Value
<1	29%	281,000	285,928.86
1-2	38%	358,000	376,292.90
2-5	32%	317,000	318,409.71
Total	100%	954,000	\$980,631.47

### TOP FIVE PORTFOLIO HOLDINGS

Based on Estimated Market Value

	Current Value	% of Portfolio
JP MORGAN CHASE & CO	202,008.00	20.57%
CD STATE BANK OF INDIA	102,024.00	10.39%
CD JPMORGAN CHASE BK	101,187.84	10.30%
GE MONEY BANK	101,080.95	10.29%
WACHOVIA CORPORATION	92,833.23	9.45%

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ZIONIST ORG OF AMERICA  
4 E 34TH ST  
NEW YORK NY 10016-4333

**Net Portfolio Value:** **\$999,685.98**

Your Financial Advisor:

ELLIS LUKEN

100 FOUR FALLS CORP CENTER

W CONSHOHOCKEN PA 19428

[ellis\\_luken@ml.com](mailto:ellis_luken@ml.com)

1-610-834-3515

## ZOA MORT

December 01, 2011 - December 30, 2011

ASSETS	December 30	November 30
Cash/Money Accounts	1,359.88	1,053.52
Fixed Income	980,631.47	981,749.01
Equities	-	-
Mutual Funds	-	-
Options	-	-
Other	-	-
Subtotal (Long Portfolio)	981,991.35	982,802.53
Estimated Accrued Interest	17,694.63	13,679.63
<b>TOTAL ASSETS</b>	<b>\$999,685.98</b>	<b>\$996,482.16</b>
<b>LIABILITIES</b>		
Debit Balance	-	-
Short Market Value	-	-
<b>TOTAL LIABILITIES</b>	<b>-</b>	<b>-</b>
<b>NET PORTFOLIO VALUE</b>	<b>\$999,685.98</b>	<b>\$996,482.16</b>

CASH FLOW	This Statement	Year to Date
Opening Cash/Money Accounts	\$1,053.52	
<b>CREDITS</b>		
Funds Received	-	-
Electronic Transfers	-	-
Other Credits	-	75,000.00
Subtotal	-	75,000.00
<b>DEBITS</b>		
Electronic Transfers	-	-
Margin Interest Charged	-	-
Other Debits	-	(125.00)
Checks Written/Bill Payment	-	-
Subtotal	-	(125.00)
<b>Net Cash Flow</b>	<b>-</b>	<b>\$74,875.00</b>
Dividends/Interest Income	306.36	50,488.47
Security Purchases/Debits	-	(125,432.33)
Security Sales/Credits	-	-
Closing Cash/Money Accounts	\$1,359.88	
Securities You Transferred In/Out	-	-

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# YOUR BUSINESS INVESTOR ACCOUNT BANK DEPOSIT INTEREST SUMMARY

December 01, 2011 - December 30, 2011

Money Account Description	Opening Balance	Average Deposit Balance	Current Yield%	Interest on Deposits	Closing Balance
FIA Card Services, N.A.	1,053	1,297	.10	0.11	1,359
<b>TOTAL ML Bus. Deposit Program</b>	<b>1,053</b>			<b>0.11</b>	<b>1,359</b>

# YOUR BUSINESS INVESTOR ACCOUNT ASSETS

CASH/MONEY ACCOUNTS	Quantity	Total Cost Basis	Estimated Market Price	Estimated Market Value	Estimated Annual Income	Est. Annual Yield%
CASH	0.88	0.88		.88		
ML Bus. Deposit Program	1,359.00	1,359.00	1.0000	1,359.00	1	.10
<b>TOTAL</b>		<b>1,359.88</b>		<b>1,359.88</b>	<b>1</b>	<b>.10</b>

CDs/EQUIVALENTS	Acquired	Quantity	Adjusted/Total Cost Basis	Estimated Market Price	Estimated Market Value	Unrealized Gain/(Loss)	Estimated Accrued Interest	Estimated Current Annual Income	Estimated Current Yield%
CD MORGAN STANLEY BANK CD 04.600% DEC 05 2012 CUSIP: 61747MSB8	11/26/08	81,000	81,000.00	103.6060	83,920.86	2,920.86	255.21	3,726	4.43
CAPITAL ONE BK CD 05.000% JUL 16 2013 CUSIP: 14041A6G9	07/10/08	50,000	50,000.00	106.1830	53,091.50	3,091.50	1,143.84	2,500	4.70
CD JPMORGAN CHASE BK FMRLY WASH MUTUAL 05.000% JUL 17 2013 CUSIP: 939371PG9	07/10/08	96,000	96,000.00	105.4040	101,187.84	5,187.84	2,183.01	4,800	4.74
CD STATE BANK OF INDIA CD 05.050% JUL 18 2013 CUSIP: 856284PT5	07/10/08	96,000	96,000.00	106.2750	102,024.00	6,024.00	2,191.56	4,848	4.75

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ZIONIST ORG OF AMERICA

Account Number: 6JS-02080



# YOUR BUSINESS INVESTOR ACCOUNT ASSETS

December 01, 2011 - December 30, 2011

CDs/EQUIVALENTS (continued) Description	Acquired	Quantity	Adjusted/Total Cost Basis	Estimated Market Price	Estimated Market Value	Unrealized Gain/(Loss)	Estimated Accrued Interest	Estimated Current Annual Income	Yield%
GE MONEY BANK CD ZERO% AUG 13 2013 CUSIP: 36159CBY1	08/08/08	95,000	95,000.00	106.4010	101,080.95	6,080.95	1,808.90	4,750	4.69
<b>TOTAL</b>		<b>418,000</b>	<b>418,000.00</b>		<b>441,305.15</b>	<b>23,305.15</b>	<b>7,582.52</b>	<b>20,624</b>	<b>4.67</b>
CORPORATE BONDS Description	Acquired	Quantity	Adjusted/Total Cost Basis	Estimated Market Price	Estimated Market Value	Unrealized Gain/(Loss)	Estimated Accrued Interest	Estimated Current Annual Income	Yield%
Δ JP MORGAN CHASE & CO SUBORDINATED GLB 06.625% MAR 15 2012 MOODY'S: A1 S&P: A CUSIP: 46625HANO ORIGINAL UNIT/TOTAL COST: 104,5980/209,196.00	06/25/08	200,000	200,740.91	101.0040	202,008.00	1,267.09	3,864.58	13,250	6.55
BANK OF AMERICA CORP SUBORDINATED GLB 04.750% AUG 15 2013 MOODY'S: BAA2 S&P: BBB+ CUSIP: 060505BD5	07/13/09	19,000	18,422.40	99.5190	18,908.61	486.21	338.44	903	4.77
Δ WACHOVIA CORPORATION SUBORDINATED GLB 04.875% FEB 15 2014 MOODY'S: A3 S&P: A CUSIP: 929903AE2 ORIGINAL UNIT/TOTAL COST: 103,8720/92,446.08	01/08/10	89,000	90,852.10	104.3070	92,833.23	1,981.13	1,627.03	4,339	4.67
JP MORGAN CHASE & CO SUBORDINATED GLB 04.875% MAR 15 2014 MOODY'S: A1 S&P: A CUSIP: 46625HBJ8	01/07/09	76,000	74,532.12	104.3620	79,315.12	4,783.00	1,080.53	3,705	4.67
Δ BANK OF AMERICA CORP SUBORDINATED 07.750% AUG 15 2015 MOODY'S: BAA2 S&P: BBB+ CUSIP: 638585AN9 ORIGINAL UNIT/TOTAL COST: 115,3680/73,835.52	01/18/11	64,000	71,943.01	101.2750	64,816.00	(7,127.01)	1,860.00	4,980	7.65

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## YOUR BUSINESS INVESTOR ACCOUNT ASSETS

December 01, 2011 - December 30, 2011

CORPORATE BONDS (continued) Description	Acquired	Quantity	Adjusted/Total Cost Basis	Estimated Market Price	Estimated Market Value	Unrealized Gain/(Loss)	Estimated Accrued Interest	Estimated Current Annual Income	Yield%
Δ DRESDNER BANK-NEW YORK SUBORDINATED 07.250% SEP 15 2015 MOODY'S: BAA3 S&P: BBB- CUSIP: 261561AB0 ORIGINAL UNIT/TOTAL COST: 114.8670/20,676.06	11/05/10	18,000	20,088.65	83.8720	15,096.96	(4,991.69)	380.62	1,305	8.84
Δ LLOYDS TSB BANK PLC BANK GUARANTEED GLB 04.875% JAN 21 2016 MOODY'S: A1 S&P: A- CUSIP: 539473AG3 ORIGINAL UNIT/TOTAL COST: 102.2080/10,220.80	02/25/11	10,000	10,186.43	96.4200	9,642.00	(544.43)	215.31	488	5.05
BNP PARIBAS BANK GUARNTD SER MTN GLB 03.600% FEB 23 2016 MOODY'S: AA3 S&P: AA- CUSIP: 055671U54	11/16/11	40,000	38,819.16	93.7970	37,518.80	(1,300.36)	508.00	1,440	3.83
Δ BANK OF AMERICA CORP GLB 05.625% OCT 14 2016 MOODY'S: BAA1 S&P: A- CUSIP: 060505CS1 ORIGINAL UNIT/TOTAL COST: 108.0675/21,213.50	05/06/10	20,000	20,935.97	95.9380	19,187.60	(1,748.37)	237.50	1,125	5.86
<b>TOTAL</b>		<b>538,000</b>	<b>546,520.75</b>		<b>539,326.32</b>	<b>(7,194.43)</b>	<b>10,112.11</b>	<b>31,515</b>	<b>5.84</b>

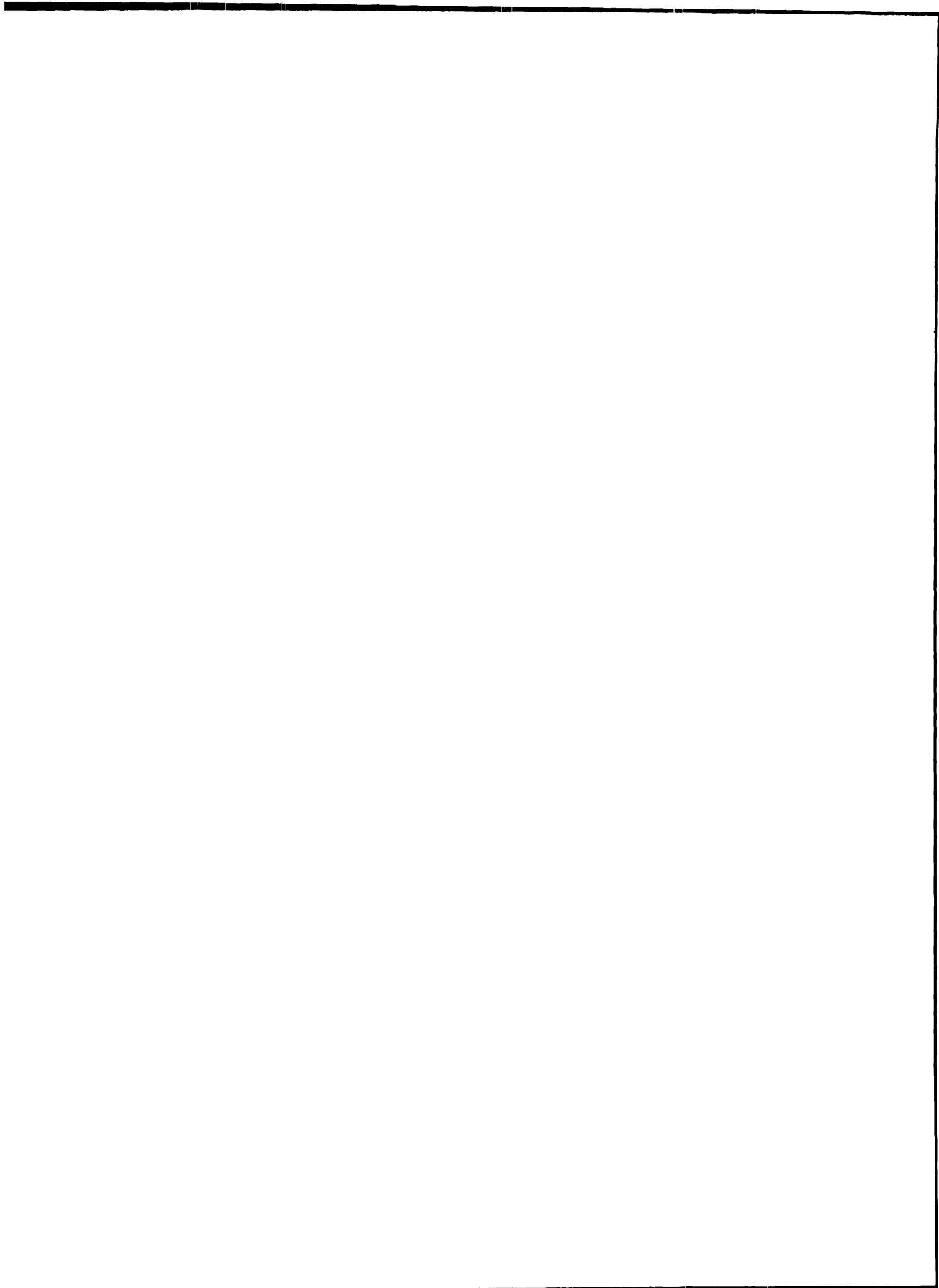
PLEASE REFER TO NOTES BELOW FOR INFORMATION REGARDING CREDIT RATINGS.

### LONG PORTFOLIO

	Adjusted/Total Cost Basis	Estimated Market Value	Unrealized Gain/(Loss)	Estimated Accrued Interest	Estimated Annual Income	Current Yield%
<b>TOTAL</b>	<b>965,880.83</b>	<b>981,991.35</b>	<b>16,110.72</b>	<b>17,694.63</b>	<b>52,140</b>	<b>5.31</b>

#### Notes

Δ Debt Instruments purchased at a premium show amortization      θ Debt Instruments purchased at a discount show accretion  
< Derived from Moody's and/or S & P ratings for other debt securities of this issuer and provided by a third party vendor.  
For Credit Ratings: S&P and Moody's provide credit ratings on the credit quality of certain bonds and preferred stocks. For a credit enhanced security,  
Moody's and S&P publish and provide third party vendors the higher of the rating on the credit enhancer (guarantor) or the stand alone rating on  
the underlying security.





ZIONIST ORG OF AMERICA

Account Number: 6JS-02080



## YOUR BUSINESS INVESTOR ACCOUNT TRANSACTIONS

December 01, 2011- December 30, 2011

### DIVIDENDS/INTEREST INCOME TRANSACTIONS

Date	Transaction Type	Quantity	Description	Income	Income Year To Date
12/05	□ Bond Interest		CO MORGAN STANLEY BANK CD 04.600% DEC 05 2012 PAY DATE 12/05/2011 CUSIP NUM: 61747MSB8	306.25	
12/30	□ Bank Interest		BANK DEPOSIT INTEREST	.11	
	Subtotal (Taxable Interest)			306.36	50,488.47
	NET TOTAL			306.36	50,488.47

## YOUR BUSINESS INVESTOR ACCOUNT MONEY ACCOUNT TRANSACTIONS

Date	Description	Withdrawals	Deposits	Date	Description	Withdrawals	Deposits
12/06	ML Bus. Deposit Program		306.00				
	NET TOTAL		306.00				



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Merrill Edge is the marketing name for two businesses: Merrill Edge Advisory Center™, which offers team-based advice and guidance brokerage services; and a self-directed online investing platform. Both are made available through MLPF&S.

Bank of America Merrill Lynch is the marketing name for the global banking and global markets businesses

of BAC. Lending, derivatives, and other commercial banking activities are performed globally by banking affiliates of BAC, including Bank of America, N.A., member Federal Deposit Insurance Corporation (FDIC). Securities, strategic advisory, and other investment banking activities are performed globally by investment banking affiliates of BAC ("Investment Banking Affiliates"), including, in the United States, MLPF&S and Merrill Lynch Professional Clearing Corp., all of which are registered broker dealers and members of Financial Industry Regulatory Authority (FINRA) and Securities Investor Protection Corporation (SIPC), and, in other jurisdictions, locally registered entities.

Investment products offered by Investment Banking Affiliates, including MLPF&S, ARE NOT FDIC INSURED, ARE NOT BANK GUARANTEED AND MAY LOSE VALUE.

#### Additional Information

We will route your equity and option orders to market centers consistent with our duty of best execution.

Except for certain custodial accounts, we hold bonds and preferred stocks in bulk segregation. If there is a partial call for those securities, securities will be randomly selected from those held in bulk. The probability of your holdings being selected is proportional to the total number of customer holdings of that particular security that we hold.

This statement serves as a confirmation of certain transactions during the period permitted to be reported periodically. Additional information is available upon written request.

In accordance with applicable law, rules and regulations, your free credit balance is not segregated, and we can use these funds in our business. You have the right to receive, in the normal course of business, any free credit balance and any fully paid securities to which you are entitled, subject to any obligations you owe in any of your accounts.

You will have the right to vote full shares and we may solicit voting instructions concerning these full shares in your account. Voting shares in your account will be governed by the then current rules and policies of FINRA and the Securities Exchange Commission or other applicable exchanges or regulatory bodies.

All transactions are subject to the constitution, rules, regulations, customs, usages, rulings and interpretations of the exchange or market, and its clearinghouse, if any, where the transactions are executed, and if not executed on any exchange, FINRA

You may obtain an investor brochure that includes information describing the FINRA Regulation Public Disclosure Program ("Program"). To obtain a brochure or more information about the Program or your broker contact the FINRA Regulation Public Disclosure Program Hotline at (800)289-9999 or access the FINRA website at [www.finra.org](http://www.finra.org).

We receive a fee from ISA® banks of up to 2% per annum of the average daily balances. We receive a fee from our affiliated banks of up to \$30 per annum for each retirement account and \$65 per annum for each non-retirement account that sweeps balances to the banks under the RASP™ and ML bank deposit programs. We receive a fee from Bank of America, N.A. of up to 0.25% per annum of the average daily Preferred Deposit™ and Preferred Deposit for Business™ balances.

#### Options Customers

For all customers, including those who own options, please promptly advise us of any material change in your investment objectives or financial condition. Individual options commission charges have been included in your confirmation. You may request a summary of this information.

#### Margin Customers

If this statement is for a margin account, it is a combined statement of your margin account and special memorandum account maintained for you pursuant to applicable regulations. The permanent record of the separate account, as required by Regulation T, is available for your inspection upon request. You should retain this statement for use with your next statement to calculate interest charges, if any, for the period covered by this statement. The interest charge period will parallel the statement period, except that interest due for the final day of the statement period will be carried over and appear on your next statement.

#### Protection for your Account

The Securities Investor Protection Corporation (SIPC) and our excess-SIPC insurance do not cover assets that are not securities, as defined by SIPC, or assets that are not held at MLPF&S, such as cash on deposit at FIA Card Services, N.A. and Bank of America Rhode Island, N.A. (Merrill Lynch Affiliated Banks), Bank of America, N.A. (BANA) or other depository institutions. Those bank deposits are protected by the FDIC. MLPF&S is not a bank. Unless otherwise disclosed, INVESTMENTS THROUGH MLPF&S ARE NOT FDIC INSURED, ARE NOT BANK GUARANTEED AND MAY LOSE VALUE. To obtain information about SIPC, including the SIPC Brochure, contact SIPC at <http://www.sipc.org> or (202)371-8300.



Values on your statement generally are based on estimates obtained from various sources. These values assume standard market conditions, are not firm bids or offers and may vary from prices achieved in actual transactions, especially for thinly traded securities. These values are generally for transactions of \$1 million or more, which often reflect more favorable pricing than transactions in smaller amounts. You may pay more than these values if you purchase smaller amounts of securities, or receive less if you sell smaller amounts of securities.

While we believe our pricing information to be reliable, we cannot guarantee its accuracy. Pricing information provided for certain thinly traded securities may be stale.

Investments such as direct participation program securities (e.g., partnerships, limited liability companies, and real estate trusts which are not listed on any exchange), commodity pools, private equity, private debt and hedge funds are generally illiquid investments. No formal trading market exists for these securities and their current values will likely be different from the purchase price. Unless otherwise indicated, the value shown on this statement for an investment in these securities has been provided by the management, administrator or sponsor of each program or a third-party vendor, in each case without independent verification by MUPF&S. This value represents their estimate of the value of the investor's interest in the net assets of the program, as of a date no more than 18 months from the date of this statement. Therefore, the values shown may not reflect actual market value or be realized upon a sale. If an estimated value is not provided, accurate valuation information is not available.

**Cost Data and Realized Capital Gains/Losses are provided in this statement for informational purposes only. Please review for accuracy. Merrill Lynch is not responsible for omitted or restated data. Please consult your tax advisor to determine the tax consequences of your securities transactions. Your statement is not an official accounting of gains/losses. Please refer to your records, trade confirmations, and your Consolidated Tax Reporting Statement (Form 1099).**

Information is based on data from the Issuing Insurer. We are not responsible for the calculation of policy/contract values. Insurance policies and annuity contracts are generally not held in your MLPF&S account. If we, as custodian or trustee, hold an annuity contract that is a security, SIPC protection and excess-SIPC protection apply.

Estimated Annual Income and Current Yield for certain types of securities could include a return of principal or capital gains in which case the Estimated Annual Income and Current Yield would be overstated. Estimated Annual Income and Current Yield are estimates and the actual income and yield might be lower or higher than the estimated amounts. Current Yield is based upon Estimated Annual Income and the current price of the security and will fluctuate.

Interest reported to the IRS  
 Gross Proceeds reported to the IRS  
 Dividends reported to the IRS  
 Transactions reported to the IRS  
 Options Clearing Corporation  
 Transaction you requested same day  
 payment. Prior day's dividend retained to  
 offset cost of advancing payment on your  
 behalf  
 Price, value and/or cost data not available  
 Not-Calculated  
 Non-negotiable securities  
 Securities registered in your name  
 Non-negotiable securities registered in the  
 name of the custodian  
 Indicates that BofA Merrill Lynch Research  
 has upgraded (↑) or downgraded (↓) its  
 fundamental equity opinion on a security.

NO 000000 015 770 006003 #001 XP 0.388  
ZIONIST ORG OF AMERICA  
4E 34TH BT  
NEW YORK NY 10018-4333

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

**Department of the Treasury**

**Date: January 30, 2013**

Zionist Organization of America  
4 East 34 Street  
New York, NY 10016

**Employer Identification Number:**  
13-5628475

**Person to Contact – Group #:**  
Joe Kennedy - 7830  
ID# 0203165

**Contact Telephone Numbers:**  
513-263-4950 Phone  
859-669-3783 Fax

**Response Due Date:**  
February 19, 2013

Dear Sir or Madam:

We need more information before we can complete our consideration of your application for exemption. Please provide the information requested on the enclosed Information Request by the response due date shown above. Your response must be signed by an authorized person or an officer whose name is listed on your application. Also, the information you submit should be accompanied by the following declaration:

*Under penalties of perjury, I declare that I have examined this information, including accompanying documents, and, to the best of my knowledge and belief, the information contains all the relevant facts relating to the request for the information, and such facts are true, correct, and complete.*

If we approve your application for exemption, we will be required by law to make the application and the information that you submit in response to this letter available for public inspection. Please ensure that your response doesn't include unnecessary personal identifying information, such as bank account numbers or Social Security numbers, that could result in identity theft or other adverse consequences if publicly disclosed. If you have any questions about the public inspection of your application or other documents, please call the person whose name and telephone number are shown above.

To facilitate processing of your application, please attach a copy of this letter to your response and all correspondence related to your application. This will enable us to quickly and accurately associate the additional documents with your case file. Also, please note the following important response submission information:

- Please don't fax and mail your response. Faxing and mailing your response will result in unnecessary delays in processing your application. Each piece of correspondence submitted (whether fax or mail) must be processed, assigned, and reviewed by an EO Determinations specialist.
- Please don't fax your response multiple times. Faxing your response multiple times will delay the processing of your application for the reasons noted above.

Zionist Organization of America  
13-5628475

- Please don't call to verify receipt of your response without allowing for adequate processing time. It takes a minimum of three workdays to process your faxed or mailed response from the day it is received.

If we don't hear from you by the response due date shown above, we will assume you no longer want us to consider your application for exemption and will close your case. As a result, the Internal Revenue Service will treat you as a taxable entity. If we receive the information after the response due date, we may ask you to send us a new application.

In addition, if you don't respond to the information request by the due date, we will conclude that you have not taken all reasonable steps to complete your application for exemption. Under Internal Revenue Code section 7428(b)(2), you must show that you have taken all the reasonable steps to obtain your exemption letter under IRS procedures in a timely manner and exhausted your administrative remedies before you can pursue a declaratory judgment. Accordingly, if you fail to timely provide the information we need to enable us to act on your application, you may lose your rights to a declaratory judgment under Code section 7428.

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

Sincerely yours,

Joe Kennedy  
Exempt Organizations Specialist

Enclosure: Information Request  
Application Identification Sheet

Zionist Organization of America  
13-5628475

Additional Information Requested:

1. Organizations that operate in a foreign country or distribute funds to a foreign country must comply with the US Department of the Treasury's Office of Foreign Assets Control (OFAC) governed sanctions in addition to all statutes and Executive Orders regarding anti-terrorist measures. Please see [www.treas.gov/offices/enforcement/ofac](http://www.treas.gov/offices/enforcement/ofac).

Based on the information submitted you will operate in a foreign country. Accordingly, please describe the procedures you follow to meet OFAC guidelines and anti-terrorism measures. Include in your description answers to the following:

- a. Describe any anti terrorism measures or controls you have regarding your foreign operations or distributions. Please indicate whether you check the OFAC List of Specially Designated Nationals and Blocked Persons (the "SDN List") before dealing with persons (individuals, organizations and entities) and if so, the frequency the list is checked, by whom, and the procedures followed if a match is identified.
- b. If an OFAC license or registration is necessary, please describe your policies or procedures regarding the timing and acquisition of the license or registration and the impact of such actions on your operations or fund distributions.

Note – The SDN List is accessible through the OFAC website at <http://www.treas.gov/offices/enforcement/ofac/sdn/>

2. Your Articles of Incorporation do not limit your purposes to those specifically described in IRC section 501(c)(3) or permanently dedicate your assets to purposes specifically described in section 501(c)(3). This is a requirement for federal tax exemption purposes under 501(c)(3). Therefore, please amend your Articles of Incorporation by filing an Articles of Amendment to include the following language:

Said organization is organized exclusively for charitable, religious, educational, and scientific purposes, including, for such purposes, the making of distributions to organizations that qualify as exempt organizations under section 501(c)(3) of the Internal Revenue Code, or corresponding section of any future federal tax code.

Upon the dissolution of the organization, assets shall be distributed for one or more exempt purposes within the meaning of section 501(c)(3) of the Internal Revenue Code, or corresponding section of any future federal tax code, or shall be distributed to the federal government, or to a state or local government, for a public purpose. Any such assets not disposed of shall be disposed of by a court of competent jurisdiction in the county in which the principal office of the organization is then located, exclusively for such purposes or to such organization or organizations, as said Court shall determine, which are organized and operated exclusively for such purposes.

To amend your Articles of Incorporation, please file the Amendment to include the above language with the state department where you were incorporated. You must submit a complete copy of the Amendment that shows proof it was filed by the state. Please note we cannot accept a copy that only indicates it was received by or submitted to the state.

Zionist Organization of America  
13-5628475

3. On Part V, Item 1a of your Form 1023 application, you listed only one (1) board member. Organizations having multiple board members, with a majority who are unrelated from each other, are more likely to serve public interests over private interests.
  - a. To best ensure that your organization will serve public interests, please modify or expand your Board of Directors to place control in the hands of unrelated individuals selected from the community you will serve.
    - i. Please submit the name(s) and qualification(s) of the new board member(s), as well as a statement signed by each that they will take an active part in your operation.
    - ii. If you are unwilling to expand your board, please explain your position.
4. You listed the annual compensation figures for your officers, directors, trustees, employees, and independent contractors on Form 1023, Part V, Item 1b. Please provide additional detail on these compensation arrangements, as detailed below.
  - a. Please explain how the amount of their salaries determined
  - b. Please provide comparable information showing other non-profit organizations' salaries of these positions in similar geographic locations and of similar size.
5. You indicated that you maintain or will maintain separate accounts for any contributor under which the contributor has the right to advise on the use or distribution of funds. Please provide additional detail regarding this fund, as detailed below.
6. Is the donor or a person appointed by the donor permitted by the organization to provide recommendations as to charitable distributions made from the donor's account? If so, please provide the following information:
  - a. Do you review all donor recommendations for distributions? If not, please explain how you evaluation distribution recommendation. Please provide documentation that supports your response.
  - b. Please explain the criteria you use to help ensure that distributions are likely to accomplish charitable purposes.
  - c. Do you have the final decision making authority on how distributions from a donor's account are made? Please explain.
  - d. Please explain how you will exercise your final decision making authority regarding distributions from a donor's account to help ensure that such distributions are likely to accomplish charitable purposes?
  - e. Will you make distributions from your donor advised funds to any natural person (i.e., an alive person rather than a corporation, trust, partnership or other artificial legal entity)?
  - f. With respect to distributions from your donor advised funds, will donors be allowed to recommend grants to individuals for travel, study or other similar purposes? If so, please explain this program in detail.



7. Your organization stated in the attachments to your Form 1023 application that you will gather and spread information among its members and the public at large, with respect to happenings and events that may affect the Jewish people.
  - a. Please detail the qualifications and experience of the instructors leading these events.
  - b. Please state whether these events are provided in conjunction with any other entities.
  - c. Please disclose any ownership interests that your board members have in related for-profit or non-profit businesses.
  - d. Your organization stated in your projected budgets that your revenues will be in the form of public donations. Please list all charges for your events at your seminars and detail any voluntary contributions that are not considered fees for services.
  - e. Please provide copies of pamphlets and/or brochures that are distributed at these events.
  
8. You indicated you do or will attempt to influence legislation. Please provide the following:
  - a. Please list the activities you will conduct to influence legislation (i.e., lobbying, appeals to the voters, letter writing).
    - i. Please state the percentage of your time (including volunteer labor) and funds that you will devote to attempting to influence legislation.
  - b. Please describe the nature and extent of your lobbying activities, specifically:
    - i. The lobbying activities, direct or indirect, that you engaged in or will engage in;
    - ii. The part of total staff time that is spent in carrying on those activities; and
    - iii. The amount of money appropriated and spent for those activities.
  - c. Please state whether you have filed Form 5768, Election/Revocation of Election by an Eligible Section 501(c)(3) Organization to Make Expenditures to Influence Legislation (Under Section 501(h) of the Internal Revenue Code).
    - i. If so, please submit a copy of Form 5768.
    - ii. If not and you wish to make the election at this time, please return the completed Form 5768 with your response.
  
9. You stated on Form 1023, Part VI that you will provides educational and/or promotional support and/or legal counseling to students and individuals engaged in pro-Israel activities, principally on college and university campuses in the U.S. A highlight of your educational initiatives is an annual leadership training excursion to Israel for approximately 24 students chosen competitively based on academic records, essays and proven campus leadership activity. Please complete the following information concerning these activities, as detailed below.
  - a. Provide a sample copy of your application form.
  - b. Describe the specific criteria you use to determine who is eligible for your program.
    - i. Please also state whether relatives of the selection committee are eligible to apply for this program and

Zionist Organization of America  
13-5628475

financial support from your organization.

1. If so, please state how you ensure an unbiased selection process.
  - ii. Please state the approximate number of individuals eligible to apply annually.
- c. Describe the specific criteria used to select recipients.
- d. Please specify how your program is publicized.
  - i. Provide copies of any solicitation announcement materials.
- e. Describe any requirement or condition that you impose on recipients to obtain, maintain, or qualify for renewal of funding from your organization.
- f. Describe your procedures to monitor program funds.
  - i. Describe the procedures you follow if you discover a misuse of program funds.
- g. Please list the names and qualifications of the members of your selection committee.

**PLEASE DIRECT ALL CORRESPONDENCE REGARDING YOUR CASE TO:**

US Mail:

Internal Revenue Service  
Exempt Organizations  
P. O. Box 12192  
Covington, KY 41012-0192

Street Address for Delivery Service:

Internal Revenue Service  
Exempt Organizations  
201 Rivercenter Blvd  
ATTN: Extracting Stop 312  
Covington, KY 41011

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

Department of the Treasury

**Date:** January 11, 2013

Zionist Organization of America  
4 E. 34 Street  
New York, NY 10016

**Person to Contact:**

513-263-4648

**Toll Free Telephone Number:**

877-829-5500

**Employer Identification Number:**

13-5628475

Dear Applicant:

This is in response to your request for expedited processing of your application for tax-exempt status. Your request for expedited processing was approved and your application will be assigned to the next available determination specialist.

Although your expedite request was approved, that does not guarantee approval of your application for exemption.

If you have questions regarding the status of your application, please call us at the toll-free number shown in the heading of this letter.

Sincerely,

*Cindy Thomas*

Cindy Thomas  
Manager, Exempt Organizations  
Determinations

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

**Department of the Treasury**

**Date: January 29, 2013**

Zionist Organization of America  
4 East 34 Street  
New York, NY 10016

**Employer Identification Number:**  
13-5628475

**Person to Contact – Group #:**  
Joe Kennedy - 7830  
ID# 0203165

**Contact Telephone Numbers:**  
513-263-4950 Phone  
859-669-3783 Fax

**Response Due Date:**  
February 19, 2013

Dear Sir or Madam:

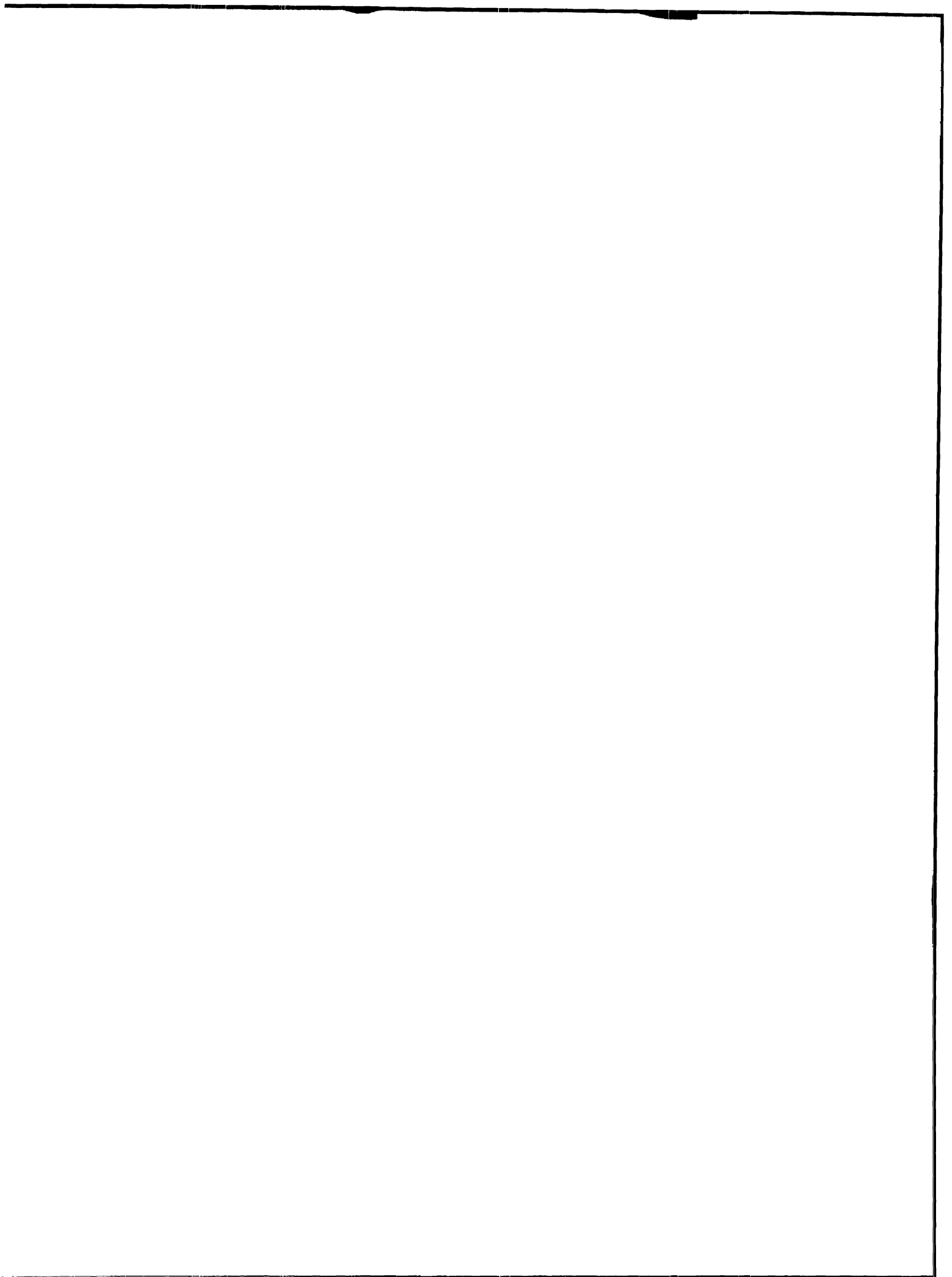
We need more information before we can complete our consideration of your application for exemption. Please provide the information requested on the enclosed Information Request by the response due date shown above. Your response must be signed by an authorized person or an officer whose name is listed on your application. Also, the information you submit should be accompanied by the following declaration:

*Under penalties of perjury, I declare that I have examined this information, including accompanying documents, and, to the best of my knowledge and belief, the information contains all the relevant facts relating to the request for the information, and such facts are true, correct, and complete.*

If we approve your application for exemption, we will be required by law to make the application and the information that you submit in response to this letter available for public inspection. Please ensure that your response doesn't include unnecessary personal identifying information, such as bank account numbers or Social Security numbers, that could result in identity theft or other adverse consequences if publicly disclosed. If you have any questions about the public inspection of your application or other documents, please call the person whose name and telephone number are shown above.

To facilitate processing of your application, please attach a copy of this letter to your response and all correspondence related to your application. This will enable us to quickly and accurately associate the additional documents with your case file. Also, please note the following important response submission information:

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- Please don't fax your response multiple times. Faxing your response multiple times will delay the processing of your application for the reasons noted above.



Zionist Organization of America  
13-5628475

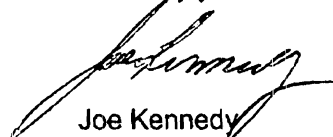
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In addition, if you don't respond to the information request by the due date, we will conclude that you have not taken all reasonable steps to complete your application for exemption. Under Internal Revenue Code section 7428(b)(2), you must show that you have taken all the reasonable steps to obtain your exemption letter under IRS procedures in a timely manner and exhausted your administrative remedies before you can pursue a declaratory judgment. Accordingly, if you fail to timely provide the information we need to enable us to act on your application, you may lose your rights to a declaratory judgment under Code section 7428.

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

Sincerely yours,



Joe Kennedy  
Exempt Organizations Specialist

Enclosure: Information Request  
Application Identification Sheet

Zionist Organization of America  
13-5628475

Additional Information Requested:

1. Organizations that operate in a foreign country or distribute funds to a foreign country must comply with the US Department of the Treasury's Office of Foreign Assets Control (OFAC) governed sanctions in addition to all statutes and Executive Orders regarding anti-terrorist measures. Please see [www.treas.gov/offices/enforcement/ofac](http://www.treas.gov/offices/enforcement/ofac).

Based on the information submitted you will operate in a foreign country. Accordingly, please describe the procedures you follow to meet OFAC guidelines and anti-terrorism measures. Include in your description answers to the following:

- a. Describe any anti terrorism measures or controls you have regarding your foreign operations or distributions. Please indicate whether you check the OFAC List of Specially Designated Nationals and Blocked Persons (the "SDN List") before dealing with persons (individuals, organizations and entities) and if so, the frequency the list is checked, by whom, and the procedures followed if a match is identified.
- b. If an OFAC license or registration is necessary, please describe your policies or procedures regarding the timing and acquisition of the license or registration and the impact of such actions on your operations or fund distributions.

Note – The SDN List is accessible through the OFAC website at <http://www.treas.gov/offices/enforcement/ofac/sdn/>

2. Your Articles of Incorporation do not limit your purposes to those specifically described in IRC section 501(c)(3) or permanently dedicate your assets to purposes specifically described in section 501(c)(3). This is a requirement for federal tax exemption purposes under 501(c)(3). Therefore, please amend your Articles of Incorporation by filing an Articles of Amendment to include the following language:

Said organization is organized exclusively for charitable, religious, educational, and scientific purposes, including, for such purposes, the making of distributions to organizations that qualify as exempt organizations under section 501(c)(3) of the Internal Revenue Code, or corresponding section of any future federal tax code.

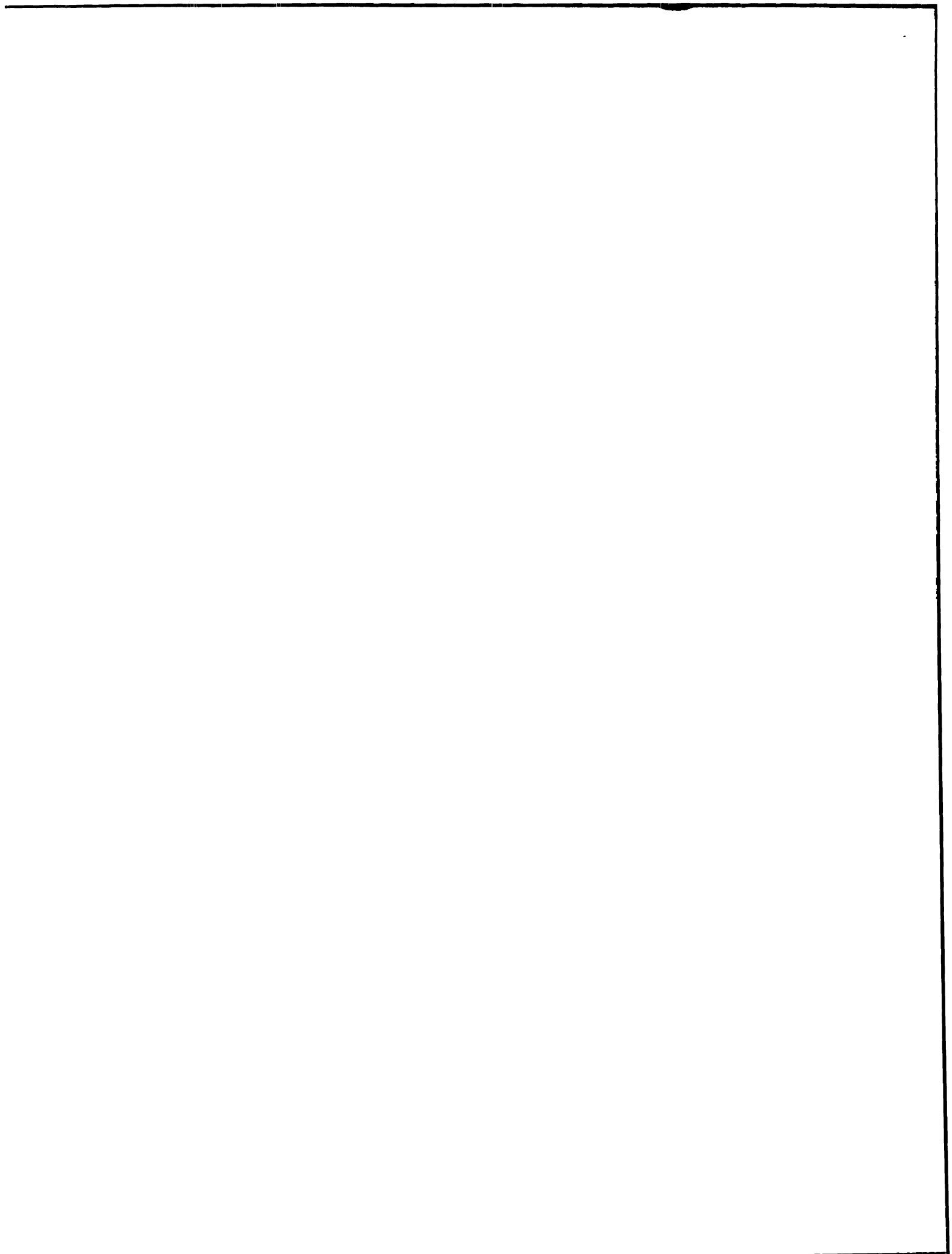
Upon the dissolution of the organization, assets shall be distributed for one or more exempt purposes within the meaning of section 501(c)(3) of the Internal Revenue Code, or corresponding section of any future federal tax code, or shall be distributed to the federal government, or to a state or local government, for a public purpose. Any such assets not disposed of shall be disposed of by a court of competent jurisdiction in the county in which the principal office of the organization is then located, exclusively for such purposes or to such organization or organizations, as said Court shall determine, which are organized and operated exclusively for such purposes.

To amend your Articles of Incorporation, please file the Amendment to include the above language with the state department where you were incorporated. You must submit a complete copy of the Amendment that shows proof it was filed by the state. Please note we cannot accept a copy that only indicates it was received by or submitted to the state.

Zionist Organization of America  
13-5628475

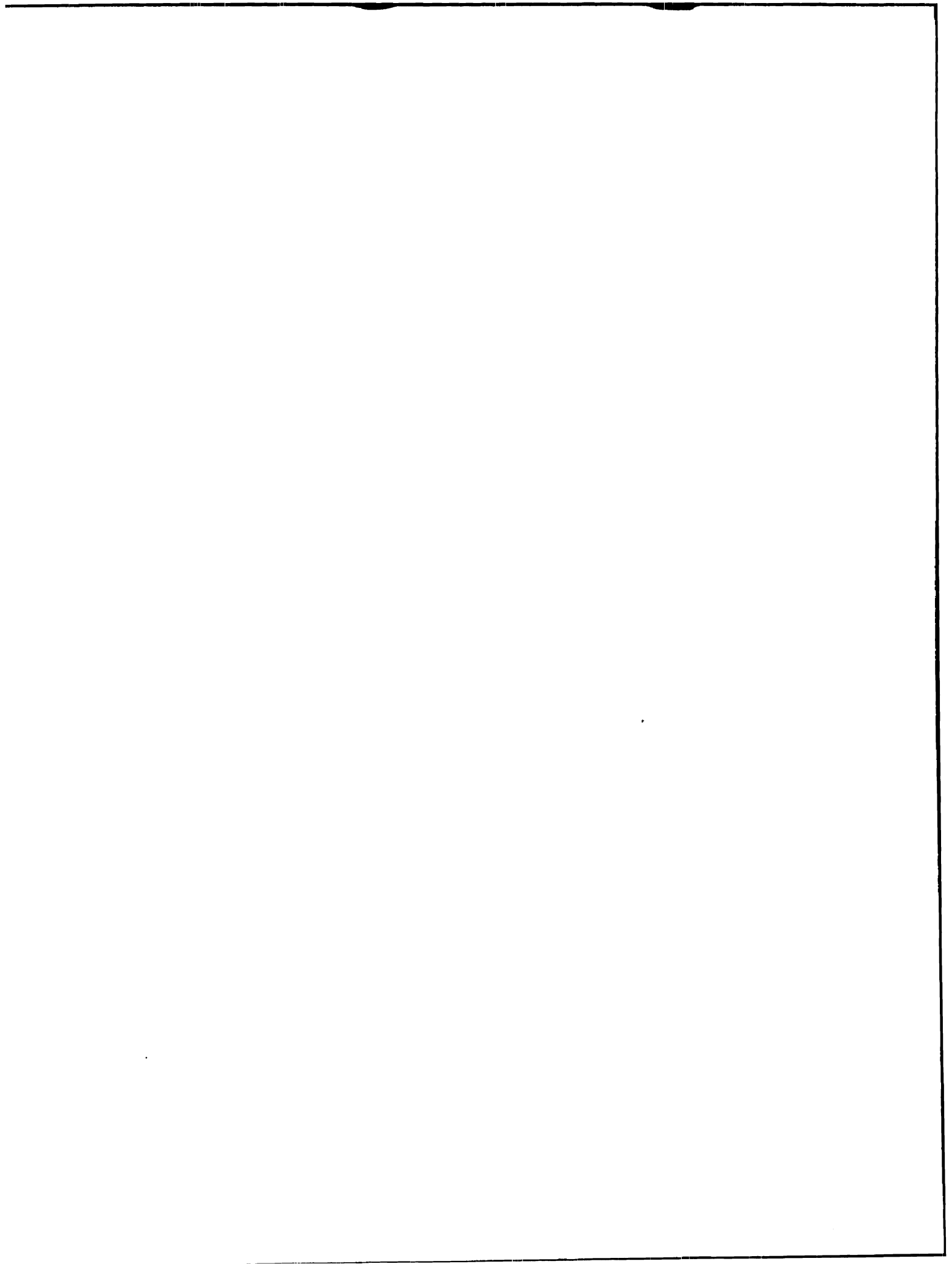
3. On Part V, Item 1a of your Form 1023 application, you listed only one (1) board member. Organizations having multiple board members, with a majority who are unrelated from each other, are more likely to serve public interests over private interests.
  - a. To best ensure that your organization will serve public interests, please modify or expand your Board of Directors to place control in the hands of unrelated individuals selected from the community you will serve.
    - i. Please submit the name(s) and qualification(s) of the new board member(s), as well as a statement signed by each that they will take an active part in your operation.
    - ii. If you are unwilling to expand your board, please explain your position.
4. You listed the annual compensation figures for your officers, directors, trustees, employees, and independent contractors on Form 1023, Part V, Item 1b. Please provide additional detail on these compensation arrangements, as detailed below.
  - a. Please explain how the amount of their salaries determined
  - b. Please provide comparable information showing other non-profit organizations' salaries of these positions in similar geographic locations and of similar size.
5. You indicated that you maintain or will maintain separate accounts for any contributor under which the contributor has the right to advise on the use or distribution of funds. Please provide additional detail regarding this fund, as detailed below.
6. Is the donor or a person appointed by the donor permitted by the organization to provide recommendations as to charitable distributions made from the donor's account? If so, please provide the following information:
  - a. Do you review all donor recommendations for distributions? If not, please explain how you evaluation distribution recommendation. Please provide documentation that supports your response.
  - b. Please explain the criteria you use to help ensure that distributions are likely to accomplish charitable purposes.
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  - f. With respect to distributions from your donor advised funds, will donors be allowed to recommend grants to individuals for travel, study or other similar purposes? If so, please explain this program in detail.





Zionist Organization of America  
13-5628475

7. Your organization stated in the attachments to your Form 1023 application that you will gather and spread information among its members and the public at large, with respect to happenings and events that may affect the Jewish people.
  - a. Please detail the qualifications and experience of the instructors leading these events.
  - b. Please state whether these events are provided in conjunction with any other entities.
  - c. Please disclose any ownership interests that your board members have in related for-profit or non-profit businesses.
  - d. Your organization stated in your projected budgets that your revenues will be in the form of public donations. Please list all charges for your events at your seminars and detail any voluntary contributions that are not considered fees for services.
  - e. Please provide copies of pamphlets and/or brochures that are distributed at these events.
  
8. You indicated you do or will attempt to influence legislation. Please provide the following:
  - a. Please list the activities you will conduct to influence legislation (i.e., lobbying, appeals to the voters, letter writing).
    - i. Please state the percentage of your time (including volunteer labor) and funds that you will devote to attempting to influence legislation.
  - b. Please describe the nature and extent of your lobbying activities, specifically:
    - i. The lobbying activities, direct or indirect, that you engaged in or will engage in;
    - ii. The part of total staff time that is spent in carrying on those activities; and
    - iii. The amount of money appropriated and spent for those activities.
  - c. Please state whether you have filed Form 5768, Election/Revocation of Election by an Eligible Section 501(c)(3) Organization to Make Expenditures to Influence Legislation (Under Section 501(h) of the Internal Revenue Code).
    - i. If so, please submit a copy of Form 5768.
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9. You stated on Form 1023, Part VI that you will provides educational and/or promotional support and/or legal counseling to students and individuals engaged in pro-Israel activities, principally on college and university campuses in the U.S. A highlight of your educational initiatives is an annual leadership training excursion to Israel for approximately 24 students chosen competitively based on academic records, essays and proven campus leadership activity. Please complete the following information concerning these activities, as detailed below.
  - a. Provide a sample copy of your application form.
  - b. Describe the specific criteria you use to determine who is eligible for your program.
    - i. Please also state whether relatives of the selection committee are eligible to apply for this program and



Zionist Organization of America  
13-5628475

financial support from your organization.

1. If so, please state how you ensure an unbiased selection process.
- ii. Please state the approximate number of individuals eligible to apply annually.
- c. Describe the specific criteria used to select recipients.
- d. Please specify how your program is publicized.
  - i. Provide copies of any solicitation announcement materials.
- e. Describe any requirement or condition that you impose on recipients to obtain, maintain, or qualify for renewal of funding from your organization.
- f. Describe your procedures to monitor program funds.
  - i. Describe the procedures you follow if you discover a misuse of program funds.
- g. Please list the names and qualifications of the members of your selection committee.

**PLEASE DIRECT ALL CORRESPONDENCE REGARDING YOUR CASE TO:**

**US Mail:**

Internal Revenue Service  
Exempt Organizations  
P. O. Box 12192  
Covington, KY 41012-0192

**Street Address for Delivery Service:**

Internal Revenue Service  
Exempt Organizations  
201 Rivercenter Blvd  
ATTN: Extracting Stop 312  
Covington, KY 41011

Box for IRS use only									
Additional Payment									

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[REDACTED]

TEDS Case Number: EO-2012312-000144  
Employer Identification Number: 13-5628475  
Opening Document Locator Number: 17053-306-35400-2  
Form: 1023  
Organization Name: ZIONIST ORGANIZATION OF AMERICA

**Please include a copy of this Application Identification Sheet with any additional correspondence or documents you may submit related to your application. This Application Identification Sheet will enable us to associate the additional correspondence or documents with your application case file quickly and accurately, to facilitate processing of your application.**

**Please do NOT send a copy of this Application Identification Sheet with a new application. To do so would delay processing of the new application.**

Please send any additional correspondence or documents related to your application, along with a copy of this Application Identification Sheet, to:

Internal Revenue Service  
P.O. Box 12192  
Covington, KY 41012-0192

\_\_\_\_\_

**\*EO-2012312-000144\***

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

**Department of the Treasury**

**Date: February 28, 2013**

Zionist Organization of America  
4 East 34 Street  
New York, NY 10016

**Employer Identification Number:**

13-5628475

**Person to Contact – Group #:**

Joe Kennedy - 7830

ID# 0203165

**Contact Telephone Numbers:**

513-263-4950 Phone

859-669-3783 Fax

**Response Due Date:**

March 14, 2013

Dear Sir or Madam:

Thank you for the information recently submitted regarding your application for exemption. Unfortunately, we need more information before we can complete our consideration of your application.

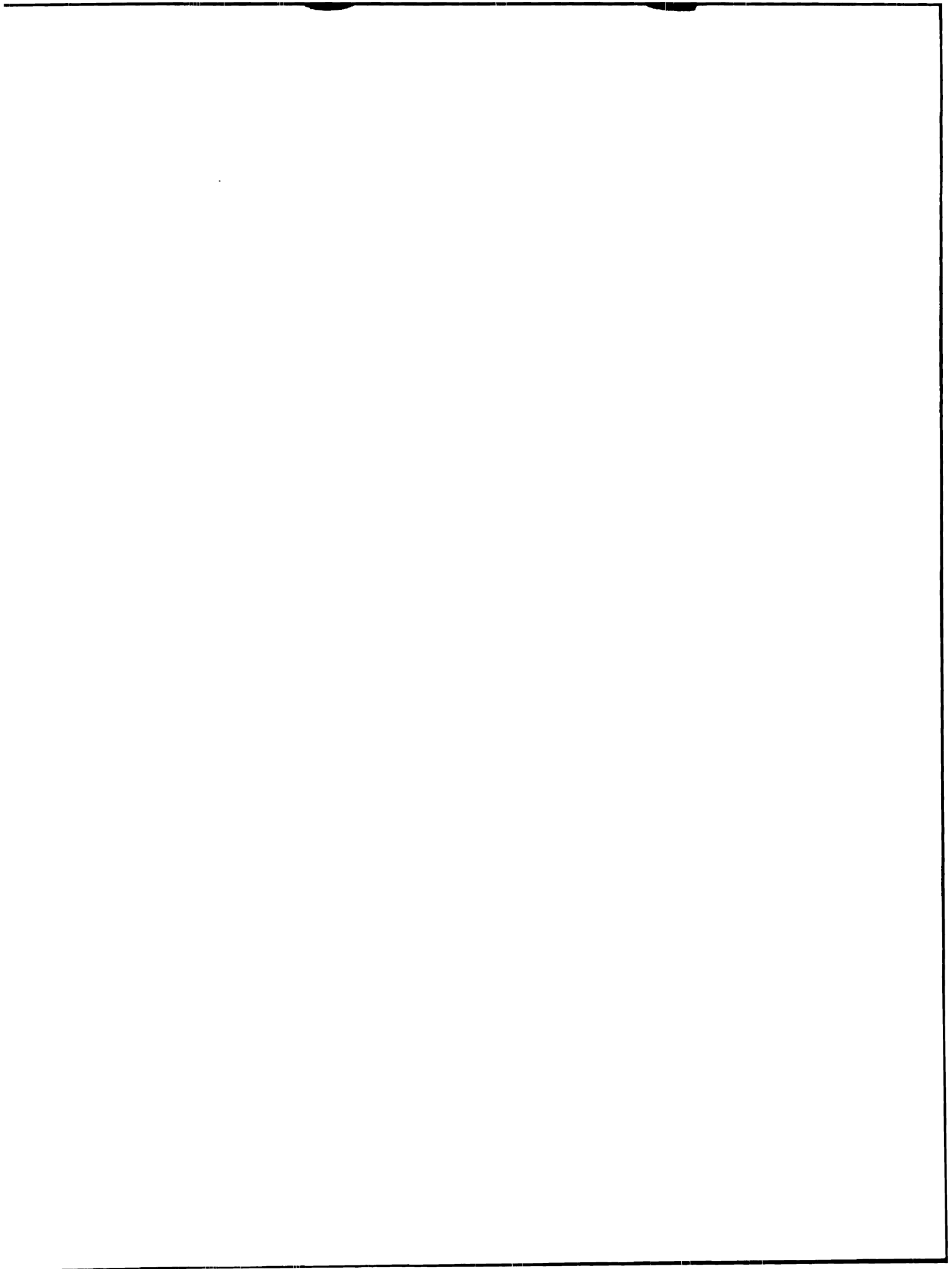
Please provide the information requested on the enclosed Information Request by the response due date shown above. Your response must be signed by an authorized person or an officer whose name is listed on the application. Also, the information you submit should be accompanied by the following declaration:

*Under penalties of perjury, I declare that I have examined this information, including accompanying documents, and, to the best of my knowledge and belief, the information contains all the relevant facts relating to the request for the information, and such facts are true, correct, and complete.*

If we approve your application for exemption, we will be required by law to make the application and the information that you submit in response to this letter available for public inspection. Please ensure that your response doesn't include unnecessary personal identifying information, such as bank account numbers or Social Security numbers, that could result in identity theft or other adverse consequences if publicly disclosed. If you have any questions about the public inspection of your application or other documents, please call the person whose name and telephone number are shown above.

To facilitate processing of your application, please attach a copy of this letter and the enclosed Application Identification Sheet to your response and all correspondence related to your application. This will enable us to quickly and accurately associate the additional documents with your case file. Also, please note the following important response submission information:

- Please don't fax and mail your response. Faxing and mailing your response will result in unnecessary delays in processing your application. Each piece of correspondence submitted (whether fax or mail) must be processed, assigned, and reviewed by an EO Determinations specialist.



Zionist Organization of America  
13-5628475

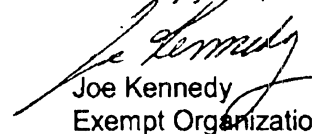
- Please don't fax your response multiple times. Faxing your response multiple times will delay the processing of your application for the reasons noted above.
- Please don't call to verify receipt of your response without allowing for adequate processing time. It takes a minimum of three workdays to process your faxed or mailed response from the day it is received.

If we don't hear from you by the response due date shown above, we will assume you no longer want us to consider your application for exemption and will close your case. As a result, the Internal Revenue Service will treat you as a taxable entity. If we receive the information after the response due date, we may ask you to send us a new application.

In addition, if you don't respond to the information request by the due date, we will conclude that you have not taken all reasonable steps to complete your application for exemption. Under Internal Revenue Code section 7428(b)(2), you must show that you have taken all the reasonable steps to obtain your exemption letter under IRS procedures in a timely manner and exhausted your administrative remedies before you can pursue a declaratory judgment. Accordingly, if you fail to timely provide the information we need to enable us to act on your application, you may lose your rights to a declaratory judgment under Code section 7428.

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

Sincerely yours,



Joe Kennedy  
Exempt Organizations Specialist

Enclosures: Information Request  
Application Identification Sheet





Zionist Organization of America  
13-5628475

Additional Information Requested:

1. Your Articles of Incorporation do not limit your purposes to those specifically described in IRC section 501(c)(3) or permanently dedicate your assets to purposes specifically described in section 501(c)(3). This is a requirement for federal tax exemption purposes under 501(c)(3). Therefore, please amend your Articles of Incorporation by filing an Articles of Amendment to include the following language:

Said organization is organized exclusively for charitable, religious, educational, and scientific purposes, including, for such purposes, the making of distributions to organizations that qualify as exempt organizations under section 501(c)(3) of the Internal Revenue Code, or corresponding section of any future federal tax code.

Upon the dissolution of the organization, assets shall be distributed for one or more exempt purposes within the meaning of section 501(c)(3) of the Internal Revenue Code, or corresponding section of any future federal tax code, or shall be distributed to the federal government, or to a state or local government, for a public purpose. Any such assets not disposed of shall be disposed of by a court of competent jurisdiction in the county in which the principal office of the organization is then located, exclusively for such purposes or to such organization or organizations, as said Court shall determine, which are organized and operated exclusively for such purposes.

To amend your Articles of Incorporation, please file the Amendment to include the above language with the state department where you were incorporated. You must submit a complete copy of the Amendment that shows proof it was filed by the state. Please note we cannot accept a copy that only indicates it was received by or submitted to the state.

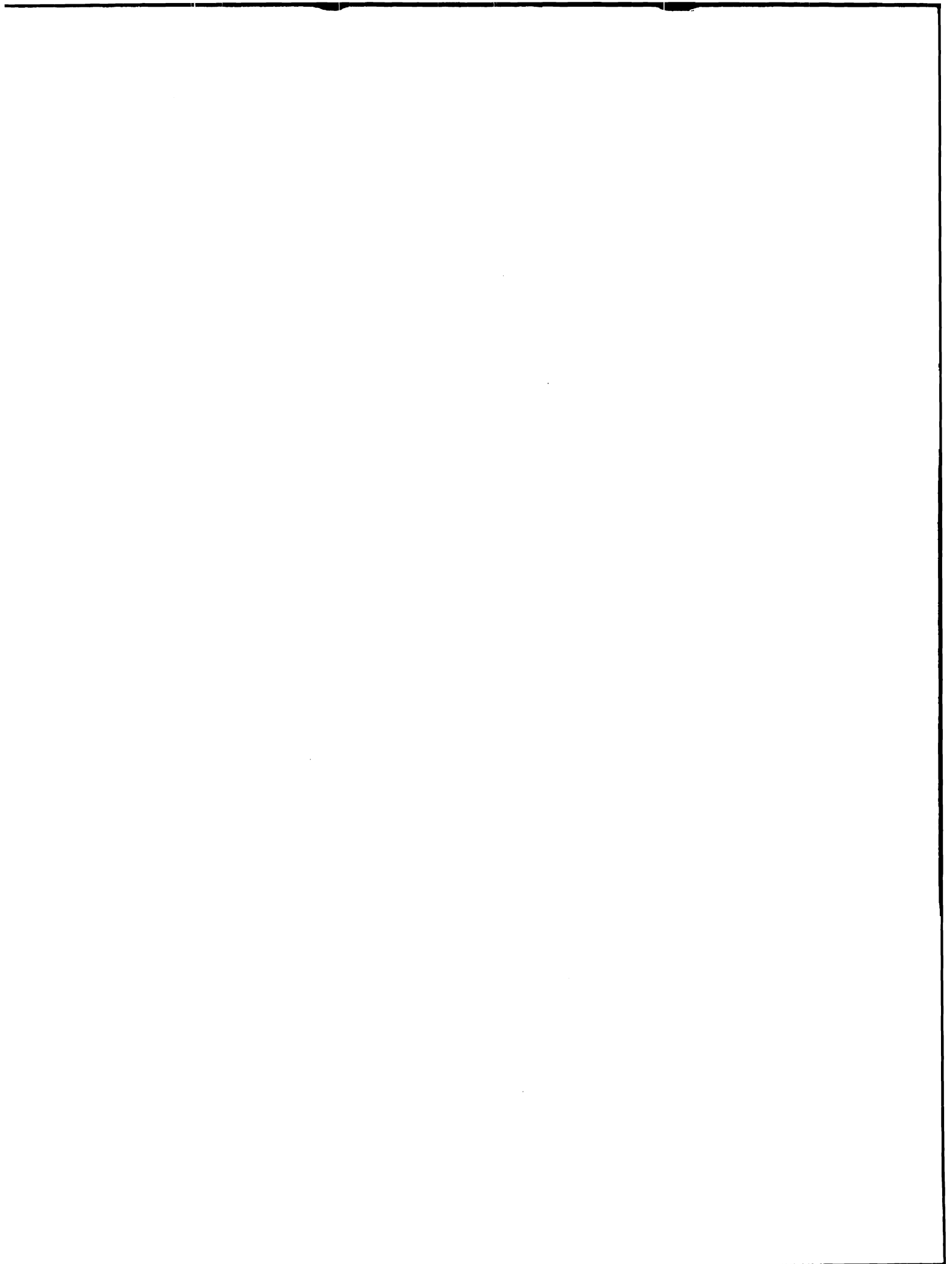
**PLEASE DIRECT ALL CORRESPONDENCE REGARDING YOUR CASE TO:**

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ATTN: Extracting Stop 312  
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Box for IRS use only

☐ Additional Payment

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## Application Identification Sheet



TEDS Case Number: EO-2012312-000144  
Employer Identification Number: 13-5628475  
Opening Document Locator Number: 17053-306-35400-2  
Form: 1023  
Organization Name: ZIONIST ORGANIZATION OF AMERICA

Please include a copy of this Application Identification Sheet with any additional correspondence or documents you may submit related to your application. This Application Identification Sheet will enable us to associate the additional correspondence or documents with your application case file quickly and accurately, to facilitate processing of your application.

Please do NOT send a copy of this Application Identification Sheet with a new application. To do so would delay processing of the new application.

Please send any additional correspondence or documents related to your application, along with a copy of this Application Identification Sheet, to:

Internal Revenue Service  
P.O. Box 12192  
Covington, KY 41012-0192



\*EO-2012312-000144\*

**THE KORN LAW FIRM, P.L.**ATTORNEYS AT LAW  
NEW YORK, NY      NAPLES, FLTHE NEWGATE TOWER  
5150 TAMiami TRAIL N., SUITE 302  
NAPLES, FLORIDA 34103PHONE (239) 354-4300  
FAX (239) 354-4310  
E-MAIL TKORN@KORNTAX.COM

SENT TO:	INTERNAL REVENUE SERVICE ATTN: EXPEDITE CLERK	FROM:	TYLER B. KORN, ESQ.
FAX NUMBER:	513-263-4330	DATE:	12-28-2012

TOTAL PAGES, INCLUDING COVER: 3

RE: ZIONIST ORGANIZATION OF AMERICA; EIN 13-5628475

COMMENTS:

TE/GE, Processing  
Correspondence  
RECEIVED  
DEC 28 2012  
Internal Revenue Service  
Cincinnati, Ohio

**IRS Circular 230 Disclosure:** To ensure compliance with requirements imposed by the Internal Revenue Service, we inform you that any U.S. tax advice contained in this communication (including any attachments) is not intended or written to be used, and cannot be used, for the purpose of (i) avoiding penalties under the Internal Revenue Code or (ii) promoting, marketing or recommending to another party any transaction or matter addressed herein, unless otherwise specifically and expressly stated.

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# THE KORN LAW FIRM, P.L.

A PROFESSIONAL LIMITED LIABILITY COMPANY  
NEW YORK • NAPLES

THE NEWGATE TOWER  
5550 NORTH TAMiami TRAIL, SUITE 301  
NAPLES, FLORIDA 34103

130 EAST 30<sup>TH</sup> STREET  
FIFTH FLOOR  
NEW YORK, NY 10016

TYLER B. KORN, ESQ.  
TKORN@KORNTAX.COM  
ADMITTED TO PRACTICE IN NEW YORK,  
FLORIDA, THE U.S. TAX COURT, THE  
COURT OF FEDERAL CLAIMS AND U.S.  
DISTRICT COURT, M.D. FLORIDA

December 28, 2012

*Via Facsimile: (513) 263-4330 and Federal Express*

Attn: Expedite Clerk  
Internal Revenue Service  
Exempt Organization Division

Re: IRS Form 1023; Retroactive Reinstatement of Recognition of Exempt Status  
Zionist Organization of America; EIN 13-5628475  
Request for Expedited Review/Processing

Dear Sir or Madam:

I serve as tax counsel to the Zionist Organization of America (the "ZOA"), which on October 31, 2012 filed its application for Retroactive Reinstatement of Recognition of Exempt Status with the Internal Revenue Service.

The ZOA's application requested expedited processing. For the avoidance of doubt, I request that you confirm to us that the application's processing is being expedited.

A major, past donor to the ZOA, the Adelson Family Foundation, has pledged to the ZOA a grant of One Million Dollars (\$1,000,000). That grant, however, will only be made by the Foundation upon the reinstatement of the ZOA's exemption. I have personally spoken with the President of the Adelson Family Foundation, Michael J. Bohnen, and have confirmed this to be the case. While no hard expiration date has been set by the Adelson Family Foundation, after which point the Foundation's pledge would be invalid, the Foundation/Donor's expressed intention has been to make the gift within six (6) months of the ZOA's application – i.e., by April, 2013.

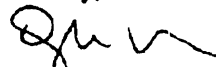
In furtherance of the ZOA's exempt purpose, the ZOA has been quickly depleting its cash reserves/endowment because it has been unable to receive charitable donations. In the event that the ZOA is unable by April, 2013 to receive the Adelson Family Foundation's pledge, it is likely that such pledge will be retracted. At such point, based on the ZOA's depletion of cash reserves/endowment, the ZOA will likely be forced to suspend many of its programs and lay off critical staff. This would be crippling for the ZOA, and could jeopardize the ZOA's long-term viability and even survival. The ZOA was founded and has been in continuous operation since 1897, and was incorporated in 1920 by an act of the New York State legislature.

It should also be noted that two other reliable, major past donors to the ZOA, Dr. Robert Shillman of California and Dr. Stanley Benzel of New Jersey, have expressed their unwillingness to follow through on their donation pledges to the ZOA (in the amounts of \$100,000 and \$40,000, respectively) if the ZOA's exemption is not reinstated soon.

Thank you in advance for your kind assistance and consideration in expediting the processing of the ZOA's application for (retroactive) reinstatement of exemption.

If you have any questions or require any information, please call or contact me as soon as possible.

Sincerely,

  
Tyler B. Korn, Esq.

# THE KORN LAW FIRM, P.L.

A PROFESSIONAL LIMITED LIABILITY COMPANY  
NEW YORK • NAPLES

THE NEWGATE TOWER  
5150 NORTH TAMiami TRAIL, SUITE 302  
NAPLES, FLORIDA 34103

TYLER B. KORN, ESQ.  
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ADMITTED TO PRACTICE IN NEW YORK,  
FLORIDA, THE U.S. TAX COURT, THE  
COURT OF FEDERAL CLAIMS AND U.S.  
DISTRICT COURT, M.D. FLORIDA

POSTMARK

DEC 28 '12

RECEIVED

DEC 31 '12

CINCINNATI  
SERVICE CENTER

130 EAST 30<sup>TH</sup> STREET  
FIFTH FLOOR  
NEW YORK, NY 10016

December 28, 2012

*Via Facsimile: (513) 263-4330 and Federal Express*

Attn: Expedite Clerk  
Internal Revenue Service  
Exempt Organization Division

Re: **IRS Form 1023; Retroactive Reinstatement of Recognition of Exempt Status**  
**Zionist Organization of America; EIN 13-5628475**  
**Request for Expedited Review/Processing**

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TELEPHONE: (239) 354-4300

FACSIMILE: (239) 354-4310

WWW.KORNTAX.COM

TE/GE, Processing  
Correspondence  
RECEIVED  
JAN 03 2013  
Internal Revenue Service  
Cincinnati, Ohio



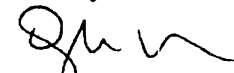
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Thank you in advance for your kind assistance and consideration in expediting the processing of the ZOA's application for (retroactive) reinstatement of exemption.

If you have any questions or require any information, please call or contact me as soon as possible.

Sincerely,



Tyler B. Korn, Esq.

**IRmep**  
**Calvert Station**  
**P.O. Box 32041**  
**Washington, DC 20007**

**<http://www.irmep.org>**  
**[info@irmep.org](mailto:info@irmep.org)**  
**Phone: 202-342-7325**  
**Fax: 202-318-8009**



Wednesday, January 16, 2013

IRS  
TE/GE Correspondence Unit  
PO Box 2508, Room 4024  
Cincinnati, OH 45201

FAX: 513-263-3434

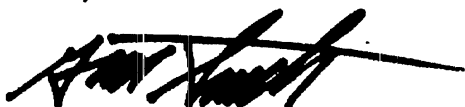
Dear IRS TE/GE Unit,

On 11/12/2012 we requested a copy of any applications filed for the reinstatement of tax-exempt status of the Zionist Organization of America. To date, we have received only a notice that the organization lost its status over failure to file required annual tax returns.

On January 18, 2013, the Jewish Journal reported that ZOA had applied for reinstatement of its tax exempt status.

As is our right, we wish to review this application immediately, irrespective of whether the IRS has made any decision on whether to grant status or not.

Sincerely,



Grant F. Smith  
Director of Research

Attachments: 01/18/2013 "Zionist group to honor anti-Islam activists at Hotel Shangri-La  
Form 4506-A, request for application for TE status - ZOA

TE/GE Processing  
Correspondence  
RECEIVED

*Donations are tax-deductible charitable contributions.  
IRmep is an IRS recognized tax-exempt organization via ruling 13470 of May  
27, 2003. Taxpayer ID number 81-0586523.*

## Request for Public Inspection or Copy of Exempt or Political Organization IRS Form

OMB No. 1545-0495

► Type or print clearly. Request may be rejected if the form is incomplete or illegible.



**TIP** You may not have to complete Form 4506-A to get the copies you need.

- **Internet.** Form 8871, Political Organization Notice of Section 527 Status, and Form 8872, Political Organization Report of Contributions and Expenditures, are available for inspection and printing from the Internet. The website address for both forms is [www.irs.gov/polorgs](http://www.irs.gov/polorgs).
- **Public disclosure by the organization.** Exempt or political organizations must make their returns, reports, notices, and exempt applications available for public inspection. You can visit the organization to inspect the material instead of requesting it from the IRS. The organization may be able to mail the copies to you.

**1 Exempt or political organization.** If a multiple request, please attach list of names, forms, and tax years.

Name <b>Zionist Organization of America</b>	TEIGE, Processing Correspondence RECEIVED JAN 25 2013	Employer identification number (if known) <b>13 : 5628475</b>
Address <b>4 East 34th ST</b>		
City or town, state, and ZIP code <b>New York, NY 10016</b>		

**2 Requester**

Name <b>Grant F. Smith</b>	Internal Revenue Service Cincinnati, Ohio	Contact person <b>same</b>
Address <b>PO Box 32041</b>		Phone <b>( 202 ) 342-7325</b>
City or town, state, and ZIP code <b>Washington, DC 20007</b>		Date <b>01/22/2012</b>

- 3 Category of requester:** ☐ Commercial user ☒ Non-commercial scientific institution  
You must check a box. ☐ Educational institution ☐ Media ☐ All others

**4 Reason for request.** All requesters except for commercial users must provide an explanation of how the records will be used to avoid being charged the commercial rate. Attach additional sheets if necessary.

**The FBI has investigated ZOA for foreign agent activities. DOJ has ordered to register seven times.**

**Wish to audit ZOA application for TE status vs activities. We oppose this organization operating with TE status.**

**Lines 5-9.** For each applicable form, check the box(es) for the item(s) you are requesting. You may request more than one form. For each form requested, check either the copy, inspection, or CD/DVD box and enter the specific tax year(s), as indicated. If ordering a partial set on CD/DVD, indicate the format, state(s), and month(s) requested.

<b>5 Form 990, Form 990-EZ</b> <input type="checkbox"/> Copy <input type="checkbox"/> Inspection Tax year(s) requested: _____; _____; _____	<input type="checkbox"/> CD/DVD Format: <input type="checkbox"/> Alchemy <input type="checkbox"/> Raw State(s): _____; _____; _____ Months: _____; _____; _____
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<b>6 Form 990-PF</b> <input type="checkbox"/> Copy <input type="checkbox"/> Inspection Tax year(s) requested: _____; _____; _____	<input type="checkbox"/> CD/DVD Format: <input type="checkbox"/> Alchemy <input type="checkbox"/> Raw State(s): _____; _____; _____ Months: _____; _____; _____
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<b>7 Form 990-T (501(c)(3) organizations filed after August 17, 2006)</b> <input type="checkbox"/> Copy <input type="checkbox"/> Inspection Tax year(s) requested: _____; _____; _____	<input type="checkbox"/> CD/DVD Format: <input type="checkbox"/> Alchemy <input type="checkbox"/> Raw State(s): _____; _____; _____ Months: _____; _____; _____
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<b>8 Form 5227 (for tax years beginning after December 31, 2006)</b> <input type="checkbox"/> Copy <input type="checkbox"/> Inspection Tax year(s) requested: _____; _____; _____	<b>9 Form 1023, 1024 or Determination Letter</b> <input checked="" type="checkbox"/> Copy <input type="checkbox"/> Inspection Tax year(s) requested: <b>2012</b> ; <b>2013</b> ; _____
---	--

**IRS Use Only**

The form requested above was inspected by (name of requester)	IRS office where inspection was made
Signature of employee present at inspection	Date

# JewishJournal.com

January 18, 2013

## Zionist group to honor anti-Islam activists at Hotel Shangri-La

BY JONAH LOWENFELD

[http://www.jewishjournal.com/los\\_angeles/article/zionist\\_group\\_to\\_honor\\_anti\\_islam\\_activists\\_at\\_muslim\\_owned\\_hotel\\_shangri\\_la/](http://www.jewishjournal.com/los_angeles/article/zionist_group_to_honor_anti_islam_activists_at_muslim_owned_hotel_shangri_la/)

When the Muslim part-owner of a Santa Monica boutique hotel was found guilty last year of discriminating against a group of Jewish patrons, the hotel announced it would host a party for a Jewish group as part of its efforts to repair its reputation. Now, the Zionist group whose party is scheduled to take place at the hotel on Feb. 24 plans to use the occasion to present awards to two of the United States' most outspoken anti-Islam activists -- Pamela Geller and Robert Spencer.

Orit Arfa, former executive director of the Western Region of the Zionist Organization of America (ZOA), is organizing the party as a benefit for her new organization, Creative Zionist Coalition (CZC).

In August, a jury found the Hotel Shangri-La and its part-owner, Tehmina Adaya, guilty of discriminating in 2010 against 18 plaintiffs -- most of them young Jews -- when she disrupted a party organized by the local youth division of the Friends of the Israel Defense Forces. In response to the verdict, Arfa and ZOA National Vice Chair Steve Goldberg announced plans to hold a protest outside the Shangri-La, but cancelled the protest when Adaya, who is of Pakistani descent, agreed to host a party at the hotel for leaders of the Jewish and pro-Israel community.

Earlier this month, lawyers for Adaya and the Shangri-La filed a motion requesting a retrial of the case, but the party planning appears to be proceeding unabated.

According to an email sent by Arfa on Jan. 18, the Feb. 24 event at the Shangri-La will be a costume party and "a celebration of Jewish heroism in the face of Jew-hatred," taking place on the evening after Purim. At the event, Geller will receive the "Queen Esther Award for Jewish Heroism," and Spencer will be honored as "Righteous Gentle." Both are expected to attend, Arfa said.

A third award, named for Haman, the villain of the Purim story, was also announced in the Jan. 18 email; it will be presented in absentia to Palestinian Authority President Mahmoud Abbas, "for Jew-hating villainy."

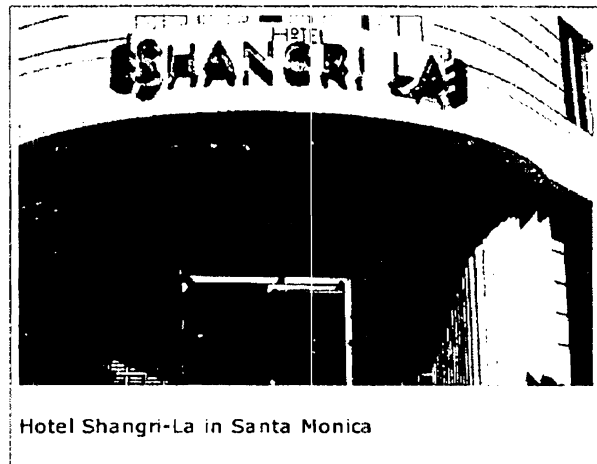
Geller is the prolific blogger who led opposition to the construction of an Islamic center in Lower Manhattan, which she dubbed "the Ground Zero Mosque." She also made headlines in 2012 when one of her organizations, the American Freedom Defense Initiative, posted pro-Israel ads in the New York City subway system referring to enemies of the Jewish state as Jihadist "savages."

Geller is a divisive figure in the Jewish community, as well. In June 2012, the Jewish Federation of Greater Los Angeles barred Geller from delivering a speech about "Islamic Jew-Hatred" at a ZOA-sponsored event that had been scheduled to take place at its Wilshire Boulevard headquarters.

Arfa organized a protest outside the Federation building on the morning that Geller was prevented from speaking there. Subsequently, in November, Arfa was fired from her position at ZOA after internally questioning ZOA's leadership's decision to, in her words, "conceal" its loss of tax-exempt status earlier that year. The ZOA's Western Region's office, which had been located in Federation headquarters, is currently in the process of relocating to San Francisco.

The ZOA, which has filed all the papers necessary for reinstatement of its tax-exempt status, had planned to co-sponsor the Shangri-La event with CZC, but it pulled its co-sponsorship a few weeks ago. Nevertheless, Goldberg said, plans for the party are moving ahead, and he said he does not expect any resistance from the hotel.

"They didn't say, 'We have to approve who's going to come,'" Goldberg said. "The hotel's actually been very



Hotel Shangri-La in Santa Monica

cooperative.”

“What are they going to do?” he added, “say ‘This is too pro-Jewish?’ They’re going to throw another Jewish group out?”

Ellen Adelman, chief development officer at the Shangri-La said in an emailed statement that the hotel “is committed to enhancing understanding and cooperation between people of all backgrounds and cultures, and to embrace differences.

“Our hope is that we can come together and celebrate the theme of their party - Purim - a holiday designed to bring people together,” Adelman wrote.

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**THE KORN LAW FIRM, P.L.**ATTORNEYS AT LAW  
NEW YORK, NY      NAPLES, FLTHE NEWGATE TOWER  
5150 TAMiami TRAIL N., SUITE 302  
NAPLES, FLORIDA 34103PHONE      (239) 354-4300  
FAX      (239) 354-4310  
E-MAIL      TKORN@KORNTAX.COM

SENT TO:	JOE KENNEDY	FROM:	TYLER B. KORN, ESQ.
	INTERNAL REVENUE SERVICE		
FAX NUMBER:	513-263-5200	DATE:	3-19-13

TOTAL PAGES, INCLUDING COVER: 1

RE: ZIONIST ORGANIZATION OF AMERICA; EIN 13-5628475

## COMMENTS:

Dear Mr. Kennedy:

Per our discussion today, you have received the last piece of information requested from the Organization, and are not currently waiting for any additional information from us.

Please also do note that we have requested retroactive reinstatement, so if you would like to discuss this or if you do require any additional materials, please feel free to contact me.

We appreciate your efforts to expedite this review.

Kind regards,

Tyler B. Korn, Esq.

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NAPLES, FLORIDA 34103PHONE (239) 354-4300  
FAX (239) 354-4310  
E-MAIL TKORN@KORNTAX.COM

SENT TO:	JOE KENNEDY	FROM:	TYLER B. KORN, ESQ.
	INTERNAL REVENUE SERVICE		
FAX NUMBER:	513-263-5200	DATE:	5-2-13

TOTAL PAGES, INCLUDING COVER: 1

RE: ZIONIST ORGANIZATION OF AMERICA; EIN 13-5628475

## COMMENTS:

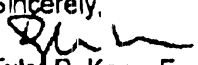
Dear Mr. Kennedy:

Following our discussion today, I spoke with my client, and we are willing to accept your decision that the Zionist Organization of America be reinstated on a non-retroactive basis, as of the postmark date of October 30, 2012.

We appreciate your review our file, and would be most appreciative if you could expedite (to the best of your ability) the issuance of the determination letter to us, so that the Organization can proceed with its exempt purposes.

When available, please fax to me the determination letter at (239) 354-4310.

Sincerely,

  
Tyler B. Korn, Esq.

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*1/11/07, was used to sign*  
Joseph Kennedy (513) 263-4950

Form **2848**

(Rev. March 2012)  
 Department of the Treasury  
 Internal Revenue Service

# Power of Attorney and Declaration of Representative

► Type or print. ► See the separate instructions.

OMB No. 1545-0160

For IRS Use only

Received by:

Name

Telephone

Function

Date

**Part I Power of Attorney**

Caution: A separate Form 2848 should be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.

**1 Taxpayer Information.** Taxpayer must sign and date this form on page 2, line 7.

Taxpayer name and address

ZIONIST ORGANIZATION OF AMERICA  
 4 EAST 34TH STREET  
 NEW YORK, NY 10016-4333

Taxpayer identification number(s)

13-5628475

Daytime telephone number

Plan number (if applicable)

I hereby appoint the following representative(s) as attorney(s)-in-fact:

**2 Representative(s) must sign and date this form on page 2, Part II.**

Name and address

SAUL DEUTSCH  
 1428 36TH STREET - SUITE 200  
 BROOKLYN, NY 11218

Check if to be sent notices and communications



Check if new: Address

Telephone No.

Fax No.

Name and address

HESHY KATZ  
 1428 36TH STREET - SUITE 200  
 BROOKLYN, NY 11218

Check if to be sent notices and communications



Check if new: Address

Telephone No.

Fax No.

Name and address

CHAIM DEUTSCH  
 1428 36TH STREET - SUITE 200  
 BROOKLYN, NY 11218

CAF No. 0303-50837R

PTIN P00732024

Telephone No. 718-975-5347

Fax No. 718-236-4849

CAF No. 2005-29271R

PTIN P00492028

Telephone No. 718-236-1600

Fax No. 718-236-4849

CAF No. 0306-93913R

PTIN P00934609

Telephone No. 718-975-5317

Fax No. 718-236-4849

Check if new: Address

Telephone No.

Fax No.

to represent the taxpayer before the Internal Revenue Service for the following matters:

**3 Matters**

Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, etc.) (see instructions for line 3)	Tax Form Number (1040, 941, 720, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see instructions for line 3)
APPLICATION FOR TAX EXEMPTION	1023	2008-2012

**4** Specific use not recorded on Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, check this box. See the instructions for Line 4. **Specific Uses Not Recorded on CAF** ☐

**5** Acts authorized. Unless otherwise provided below, the representatives generally are authorized to receive and inspect confidential tax information and to perform any and all acts that I can perform with respect to the tax matters described on line 3, for example, the authority to sign any agreements, consents, or other documents. The representative(s), however, is (are) not authorized to receive or negotiate any amounts paid to the client in connection with this representation (including refunds by either electronic means or paper checks). Additionally, unless the appropriate box(es) below are checked, the representative(s) is (are) not authorized to execute a request for disclosure of tax returns or return information to a third party, substitute another representative or add additional representatives, or sign certain tax returns.

☐ Disclosure to third parties;☐ Substitute or add representative(s);☐ Signing a return;

☒ Other acts authorized. We hereby authorize the above representatives to delegate authority to their employees. (see instructions for more information)

**Exceptions.** An unenrolled return preparer cannot sign any document for a taxpayer and may only represent taxpayers in limited situations. An enrolled actuary may only represent taxpayers to the extent provided in section 10.3(d) of Treasury Department Circular No. 230 (Circular 230). An enrolled retirement plan agent may only represent taxpayers to the extent provided in section 10.3(e) of Circular 230. A registered tax return preparer may only represent taxpayers to the extent provided in section 10.3(f) of Circular 230. See the line 5 instructions for restrictions on tax matters partners. In most cases, the student practitioner's (level 1) authority is limited (for example, they may only practice under the supervision of another practitioner).

List any specific deletions to the acts otherwise authorized in this power of attorney:



Form 2848 (Rev. 3-2012)

Page 2

- 6 Retention/revocation of prior power(s) of attorney. The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same matters and years or periods covered by this document. If you do not want to revoke a prior power of attorney, check here ☒ **YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.**

- 7 Signature of taxpayer. If a tax matter concerns a year in which a joint return was filed, the husband and wife must each file a separate power of attorney even if the same representative(s) is (are) being appointed. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.

▶ IF NOT SIGNED AND DATED, THIS POWER OF ATTORNEY WILL BE RETURNED TO THE TAXPAYER.

*[Signature]* 12/31/12 DIRECTOR OF FINANCE  
Signature Date Title (if applicable)

Print Name

PIN Number

Print name of taxpayer from line 1 if other than individual

**Part II Declaration of Representative**

Under penalties of perjury, I declare that:

- I am not currently under suspension or disbarment from practice before the Internal Revenue Service;
- I am aware of regulations contained in Circular 230 (31 CFR, Part 10), as amended, concerning practice before the Internal Revenue Service;
- I am authorized to represent the taxpayer identified in Part I for the matter(s) specified above; and
- I am one of the following:
  - a. Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
  - b. Certified Public Accountant—duly qualified to practice as a certified public accountant in the jurisdiction shown below.
  - c. Enrolled Agent—enrolled as an agent under the requirements of Circular 230.
  - d. Officer—a bona fide officer of the taxpayer's organization.
  - e. Full-Time Employee—a full-time employee of the taxpayer.
  - f. Family Member—a member of the taxpayer's immediate family (for example, spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister).
  - g. Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Internal Revenue Service is limited by section 10.3(d) of Circular 230).
  - h. Unenrolled Return Preparer—Your authority to practice before the Internal Revenue Service is limited. You must have been eligible to sign the return under examination and have signed the return. See Notice 2011-6 and Special rules for registered tax return preparers and unenrolled return preparers in the instructions.
  - i. Registered Tax Return Preparer—registered as a tax return preparer under the requirements of section 10.4 of Circular 230. Your authority to practice before the Internal Revenue Service is limited. You must have been eligible to sign the return under examination and have signed the return. See Notice 2011-6 and Special rules for registered tax return preparers and unenrolled return preparers in the instructions.
  - k. Student Attorney or CPA—receives permission to practice before the IRS by virtue of his/her status as a law, business, or accounting student working in LTC or STCP under section 10.7(d) of Circular 230. See instructions for Part II for additional information and requirements.
  - r. Enrolled Retirement Plan Agent—enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

▶ IF THIS DECLARATION OF REPRESENTATIVE IS NOT SIGNED AND DATED, THE POWER OF ATTORNEY WILL BE RETURNED. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN LINE 2 ABOVE. See the instructions for Part II.

Note: For designations c-f, enter your title, position, or relationship to the taxpayer in the "Licensing jurisdiction" column. See the instructions for Part II for more information.

Designation—insert above letter (a-r)	Licensing jurisdiction (state) or other licensing authority (if applicable)	Bar, license, certification, registration, or enrollment number (if applicable). See instructions for Part II for more information.	Signature	Date
B	NY	083857	<i>[Signature]</i>	12-26-12
B	NY	45628	<i>[Signature]</i>	12-26-12
B	NY	100379	<i>[Signature]</i>	12-26-12

Form 2848 (Rev. 3-2012)

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NAPLES, FLORIDA 34103PHONE      (239) 354-4300  
FAX      (239) 354-4310  
E-MAIL      TKORN@KORNTAX.COM

SENT TO:	JOE KENNEDY	FROM:	TYLER B. KORN, ESQ.
	INTERNAL REVENUE SERVICE		
FAX NUMBER:	859-669-3783	DATE:	2-28-13

TOTAL PAGES, INCLUDING COVER: 5

RE: ZIONIST ORGANIZATION OF AMERICA; EIN 13-6628475

## COMMENTS:

Dear Mr. Kennedy:

Attached is a copy of the correspondence to the New York State Dept. of Corporations, including the Certificate of Amendment. I just wanted to keep you posted.

Kind regards,

Tyler B. Korn, Esq.

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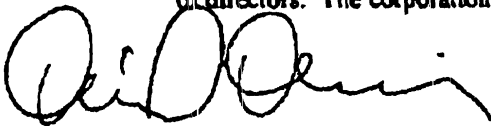
**CERTIFICATE OF AMENDMENT  
OF THE CERTIFICATE OF INCORPORATION OF  
ZIONIST ORGANIZATION OF AMERICA**  
*Under Section 803 of the Not-for-Profit Corporation Law*

- FIRST:** The name of the corporation is: Zionist Organization of America
- SECOND:** The certificate of incorporation was filed by the Department of State on: April 14, 1920
- THIRD:** The law the corporation was formed under is: New York State
- FOURTH:** The corporation is a corporation as defined in Section 102(a)(5) of the Not-for-Profit Corporation Law.
- FIFTH:** The corporation is a Type B corporation.
- SIXTH:** The amendment effected by this certificate of amendment is to add the following paragraphs:

The corporation is organized exclusively for charitable, religious, educational and scientific purposes, including, for such purposes, the making of distributions to organizations that qualify as exempt organizations under section 501(c)(3) of the Internal Revenue Code, or corresponding section of any future federal tax code.

Upon the dissolution of the organization, assets shall be distributed for one or more exempt purposes within the meaning of section 501(c)(3) of the Internal Revenue Code, or corresponding section of any future federal tax code, or shall be distributed to the federal government, or to a state or local government, for a public purpose. Any such assets not disposed of shall be disposed of by a court of competent jurisdiction in the county in which the principal office of the organization is then located, exclusively for such purposes or to such organization or organizations, as said Court shall determine, which are organized and operated exclusively for such purposes.

- SEVENTH:** The Secretary of State is designated as agent of the corporation upon whom process against it may be served. The address to which the Secretary of State shall forward copies of process accepted on behalf of the corporation is: 4 East 34<sup>th</sup> Street, New York, New York 10016.
- EIGHTH:** The certificate of amendment was authorized by a vote of a majority of the entire board of directors. The corporation has no members.



David Drimer

Title: Executive National Director

## BOARD OF DIRECTORS RESOLUTION

**WHEREAS**, the Board of Directors ("the Board") of the Zionist Organization of America ("the ZOA") has assembled via telephone conference this: 26th day of February, 2013; and

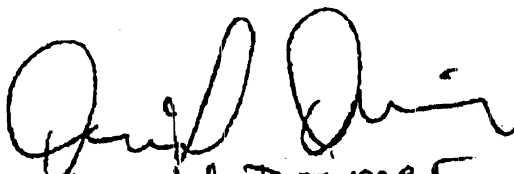
**WHEREAS**, the Board has determined, upon advice of Counsel, that it is necessary to amend the ZOA's CERTIFICATE OF INCORPORATION at its earliest opportunity, in order to regain the organization's 501(c)(3) tax-exempt status; and

**WHEREAS**, Counsel has provided the template language to be incorporated into the amendment of the Certificate of Incorporation, and such language is contained verbatim in the CERTIFICATE OF AMENDMENT attached to this Resolution; and

**WHEREAS**, adopting this template language is necessary to accomplish the objective of regaining the ZOA's tax-exempt status under IRC Section 501(c)(3);

**NOW, THEREFORE, BE IT RESOLVED THAT:**

The attached CERTIFICATE OF AMENDMENT OF THE CERTIFICATE OF INCORPORATION OF ZIONIST ORGANIZATION OF AMERICA is hereby adopted, effective immediately.

 2/27/13  
David Drimer  
National Executive Director

Extremely Urgent

Page 1 of 2

Ship Date: 2/28/13  
 Actual: 3/1/13  
 CNO: 127161270673370

Delivery Address Bar Code



Ref #  
 Number of  
 PO #  
 Date

FRI - 01 MAR 3:00P  
 STANDARD OVERNIGHT

7948 5870 7894

12231

XH ALBA

ALB



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Origin D. NYFA

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 The New York Times  
 The New York Times P.L.  
 1130 Broadway  
 New York, NY 10036



SHIP TO: (212) 344-0000

BILL NUMBER

Division of Corporations  
 New York State Department of State  
 One Commerce Plaza  
 99 Washington Avenue  
 ALBANY, NY 12231



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FAX (239) 354-4310  
E-MAIL TKORN@KORNTAX.COM

SENT TO:	JOE KENNEDY INTERNAL REVENUE SERVICE	FROM:	TYLER B. KORN, ESQ.
FAX NUMBER:	859-669-3783	DATE:	02-18-2013

TOTAL PAGES, INCLUDING COVER: 35

RE: ZIONIST ORGANIZATION OF AMERICA; EIN 13-5628475

COMMENTS:

**IRS Circular 230 Disclosure:** To ensure compliance with requirements imposed by the Internal Revenue Service, we inform you that any U.S. tax advice contained in this communication (including any attachments) is not intended or written to be used, and cannot be used, for the purpose of (i) avoiding penalties under the Internal Revenue Code or (ii) promoting, marketing or recommending to another party any transaction or matter addressed herein, unless otherwise specifically and expressly stated.

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A PROFESSIONAL LIMITED LIABILITY COMPANY  
NEW YORK • NAPLES

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NAPLES, FLORIDA 34109

150 EAST 30<sup>TH</sup> STREET  
FIFTH FLOOR  
NEW YORK, NY 10016

TYLER B. KORN, ESQ.  
TKORN@KORNTAX.COM  
ADMITTED TO PRACTICE IN NEW YORK,  
FLORIDA, THE U.S. TAX COURT, THE  
COURT OF FEDERAL CLAIMS AND U.S.  
DISTRICT COURT, M.D. FLORIDA

February 18, 2013

*Via Facsimile: 859-669-3783*

Joe Kennedy  
Internal Revenue Service  
P.O. Box 2508  
Cincinnati OH 45201

Re: Request for Retroactive Reinstatement of Recognition of Exempt Status under Section 501(c)(3) following Automatic Revocation, Pursuant to IRS Notice 2011-44;

Automatically Revoked Exempt Organization; Zionist Organization of America; EIN: 13-5628475

Dear Mr. Kennedy:

Thank you for your correspondence dated January 30, 2013 regarding the Zionist Organization of America (the "Organization"), which requested additional information. The answers and responses are set forth below, in the same order and number as presented by your requests.

1. The mission of the Organization is fundamentally anti-terrorist in nature, offering only limited opportunities for interaction with individuals listed on Government "watch lists."

Nevertheless, the Organization routinely reviews foreign business contacts -- always in advance when practicable -- against the OFAC list of designated individuals.

This protocol is especially relevant in the Organization's Israeli office, where the Organization's in-country regional director is especially stringent in his due diligence regarding this matter.

As a point of institutional control, a senior Organization executive and attorney, Susan B. Tuchman, Esq. -- director of the Organization's Center for Law & Justice -- is charged with a periodic review of compliance with this policy in both the Organization's national headquarters and regional offices. In connection with her periodic review of compliance, Ms. Tuchman contacts the responsible parties in each of the Organization's regional offices to confirm their non-dealing with

TELEPHONE: (319) 354-4300

FACSIMILE: (319) 354-4310

WWW.KORNTAX.COM

any individual, group or entity appearing on the SDN ("Specially Designated Nationals") list, and to remind such parties to review the periodically updated SDN list, especially by subscribing for e-mail updates. A copy of Ms. Tuchman's script is attached hereto as Attachment 1.

In the United States, the Organization is a member of the Secure Community Network (SCN), the national non-profit homeland security initiative of the Jewish Federations of North America and the Conference of Presidents of Major American Jewish Organizations. This allows the Organization to access periodic updates on security issues by federal law enforcement and provides a means for communication with relevant agencies in case the organization is the target of suspicious or threatening activity.

Several years ago, the Organization was the recipient of a grant from the United States Department of Homeland Security to install advanced video security systems in its national headquarters building in New York City. The Organization maintains this security system and employs a licensed, armed guard service to maintain building security.

2. The Organization is filing an amendment to its Articles of Incorporation to include the required language contained in your letter. Upon receipt of certification of filing from the New York State Department of Corporations, such certification will be forwarded promptly to your attention. It is our expectation that such certification will be available within approximately two (2) weeks of the date of this letter.

Per our telephone discussion, it is important to note that the Organization was actually incorporated by statute, as an act of the New York State legislature, in 1928, to serve and function as a not-for-profit corporation. It is for this historic reason alone that the specified language was not included in any certificate of incorporation.

3. Request 3 stated that on Part V, Item 1a of the Organization's Form 1023 application, the Organization listed only one (1) board member. Such section of the Organization's Form 1023 application included the name of only one (1) board member merely because that board member (Morton Klein, National President) is the only board member to which the Organization provides compensation. We apologize if the full list of board members was being requested by Part V, Item 1a. That full list is contained on Attachment 2 hereto.
4.
  - a. The Organization's Board of Directors' HR/Compensation Committee determines the salary levels and amounts for officers, directors, trustees and employees. Attachment 3 hereto contains a copy of the HR/Compensation Committee's report on the establishment of compensation rates for executive staff/officers. The report sets forth the Committee's methodology in setting compensation rates.
  - b. As requested, Attachment 4 hereto contains comparable information showing other non-profit organizations' salaries for the Organization's positions, in similar geographic locations and of similar size as the Organization. The reports generated are for the following compensated



individuals: Stanley Kessock; Susan Tuchman, Dan Pollak, David Drimer, Morton Klein and Josh London.

5. On its IRS Form 1023 Application, the Organization indicated that it maintains or will maintain separate accounts for a contributor under which the contributor has the right to advise on the use or distribution of funds. The sole reason that the Organization so indicated was due to its relationship with a 501(c)(3) donor-advised fund, FJC – Foundation of Philanthropic Funds. Please see IRS Form 1023, Part VIII, Line 15 description and attachments.
6. N/A. Please see response to 5 above.
7.
  - a. Please see Attachment 5 for the qualifications and experience of the instructors leading these events.
  - b. The Organization's events are typically provided in conjunction with, or co-sponsorship by college or university campus organizations (e.g., a Hillel or another pro-Israel group) or by other exempt organizations: Camera (Committee for Accuracy in Middle East Reporting in America); and Hasbara Fellowships.
  - c. The Organization's Board members have no related for-profit or non-profit businesses.
  - d. Informational events and seminars sponsored or hosted by the Organization are open to participants without charge or admission fee.
  - e. Please see Attachment 6 for sample flyers and brochures distributed at events.
8.
  - a. The Organization advocates and educates regarding the US-Israel relationship, the Middle East peace process, U.S. foreign policy in the Middle East, U.S. foreign aid, the global war on terror, and on issues related to foreign and domestic anti-Semitism. The Organization's efforts to influence legislation and the legislative process consist primarily of direct appeals to Congress in the form of issue education. These direct appeals involve letter writing, telephone calls, and in-person meetings with legislators and their staff members, and with influential politicians.
    - i. Twenty-five percent (25%) of the collective labor of the Organization's Government Relations staff is spent in direct contact with Members of Congress or their staffs, discussing legislation and the issues on which the Organization is focused. This translates into \$72,160 for the latest fiscal year. In addition, while the Organization does not incur any grassroots lobbying costs, it did incur direct lobbying expenditures in the amount of \$8,941 during the most recent fiscal year, in connection with its annual activists' mission to Washington, D.C.

- b. The Organization communicates directly, in person, over the phone and via email-with members of Congress and their staff, and helps facilitate communication between Congressional offices in furtherance of specific issues or legislation. In coordination with specific Congressional offices, the Organization also plans and organizes educational briefings on issues and public policy specifically to inform members of Congress and their staff.

The Organization also periodically facilitates direct communication between Organization members and their elected representatives regarding issues and public policy. More broadly, the Organization also fosters connections between organizational and communal lay leaders, issue-advocacy coalitions, public policy think-tanks, policy analysts, scholars, and journalists in an effort to influence the framework of public policy debate and discussion.

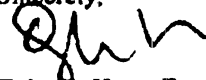
- i. Recent lobbying activities that the Organization has engaged in includes: (a) requests to move the United States Embassy in Israel from Tel Aviv to Jerusalem; and (b) the reform of Title VI of the Civil Rights act to ensure that Jewish students are covered in the law.
- ii. A combined total of 55% of the collective labor of the Organization's Government Relations staff is spent on direct and indirect lobbying.
- iii. The amount of money appropriated and spent for lobbying activities: \$167,693 (most recent fiscal year).
- c. The Organization filed IRS Form 5768 in 1998, as confirmed by telephone conference on October 29, 2012 with the Internal Revenue Service's Exempt Organizations Department (Officer Ms. Gossett, ID Number 0571347). There is, unfortunately, no transcript of election, or other written confirmation, that the Internal Revenue Service has been able to provide to us, and the Organization did not retain a copy of its filed Form 5768. For purposes of completeness only, Attachment 7 contains a newly executed Form 5768.
9. a. A sample copy of the Organization's application form for the annual leadership training program is included as Attachment 8 hereto.
- b. Eligibility for the program is based on the following criteria: academic record, work/intern experience, pro-Israel activism experience or a desire to become more active in advocating a strong pro-Israel message on college campus.
- i. Relatives of the selection committee are eligible to apply for the program. No relative of any member of the selection committee has ever applied for, or participated in, the program. In the event that a relative of the selection committee were to apply for

participation in the program, the committee's procedures would require the relative on the selection committee to be recused both from any decision regarding the acceptance or rejection of the related applicant, and from any interviews of such applicant.

- ii. Any current college student or graduate student is eligible to apply for the program. The ZOA Leadership Mission to Israel typically brings between 20-25 students on the trip.
- c. All students selected for the trip are put through a rigorous interview with a member of the selection committee. Those who perform best on their interview, and outperform other applicants in terms of activism, pro-Israel attitude and academic record are selected to the program.
- d. The program is publicized through social media (Facebook, Twitter, etc.) as well as with fliers posted throughout college campuses across the United States. Word of mouth has also helped recruit some of the best applicants in recent years.
  - i. Please see flyer attached as Attachment 9.
- e. Students are required to attend all programming on the trip. If they fail to do so they lose the deposit they make and run the risk of removal from the Leadership Mission. Upon returning home from the trip, students are required to use the tools learned in Israel to advocate relevant issues on their campus. Students also work with ZOA Campus Coordinators to bring ZOA events and programming to their specific campuses.
- f. Program funds are monitored through the ZOA accounting department, National Executive Director David Drimer and ZOA President Morton Klein. The Campus Coordinators who supervise the program are in charge of petty cash for the duration of the trip.
  - i. Any misuse of program funds would be investigated under the normal ZOA procedure for misuse of funds.
- g. The names for the selection committee members are Aaron Marcus, Sharona Whisler, David Kadosh and Avi Davidov. ZOA President Morton Klein and National Executive Director David Drimer also have final approval of all applicants. The selection committee members are also the ZOA Campus Coordinators, and their qualifications can be found in answers to Question 7.

If you should have any questions or require any clarification to the foregoing responses, please do not hesitate to contact me. Thank you for your kind consideration and continued assistance in connection with this matter.

Sincerely,

A handwritten signature in black ink, appearing to read 'Tyler B. Korn', with a stylized flourish at the end.

Tyler B. Korn, Esq.

## ATTACHMENT 1

In the course of our work for the ZOA, some of us may come into contact with foreign nationals. We have an international presence, particularly given our office in Israel, which may bring us into contact with foreign individuals, groups and entities. We thus all must be aware of the need to comply with federal regulations intended to enhance the national security of the U.S.

The U.S. Treasury Department plays a role in enhancing national security. The Treasury Department has an Office of Foreign Assets Control (OFAC), which publishes a list of individuals and companies owned or controlled by, or acting for or on behalf of, targeted countries. It also lists individuals, groups and entities, such as designated terrorists, that are not country specific. Collectively, these individuals and companies are called "Specially Designated Nationals" or "SDNs." Their assets are blocked and U.S. persons are generally prohibited from dealing with them.

We each need to heed this prohibition by not dealing with any individual, group or entity that appears on the SDN List. Here is a link to the current alphabetical SDN List:

<http://www.treasury.gov/ofac/downloads/t11sdn.pdf>.

It is important to remember that the SDN List changes and is updated periodically. Please make sure to sign up to receive e-mail updates when the information changes:

[https://public.govdelivery.com/accounts/USTREAS/subscriber/new?pop=t&topic\\_id=USTREAS\\_89](https://public.govdelivery.com/accounts/USTREAS/subscriber/new?pop=t&topic_id=USTREAS_89)

Whenever there is the possibility of your dealing with an individual, group or entity that you suspect might be on the SDN List, you must check the List first before having any dealings with him/her/it. If the individual, group or entity is on the List, then federal regulations prohibit you from dealing with him/her/it. If such a situation ever arises, please notify Dave Drimer immediately by e-mail, with a copy to me.

Every six months, please send an e-mail to Dave, confirming that you have not dealt with any individual, group or entity on the SDN List. I would appreciate it if you would copy me on the e-mail. I will send out reminder e-mails at each six-month mark.

Thanks for your cooperation. If you have any questions, please contact Dave or me.

Susan

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## ATTACHMENT 3

**REPORT OF THE ZOA BOARD HR/COMPENSATION COMMITTEE ON THE ESTABLISHMENT OF  
COMPENSATION RATES FOR EXECUTIVE STAFF/OFFICERS**

The private inurement prohibition requires that a public charity that has been granted tax-exempt status under Section 501 (c) (3) of the Internal Revenue Code operate so that none of its income or assets unreasonably benefits any of its board members, officers or key employees. These types of individuals are commonly referred to as "insiders". The most common type of private inurement is excessive compensation paid to insiders.

The IRS has significantly increased its enforcement efforts in this area and recently assessed millions of dollars in penalties for these types of violations. In addition, the IRS has indicated that it will now include excessive compensation analyses in every future audit it conducts. It's important to note, however, that individuals working for a charity are allowed to be reasonably compensated. They are not required to accept reduced compensation simply because they provide their services to a charity rather than to a taxable organization. The private inurement prohibition simply requires that the total compensation paid by a charity to an insider be fair and reasonable. For an insider's compensation to be fair and reasonable there must be an approximately equal exchange of benefits between the charity and the insider so that the insider does not receive an unreasonable or unwarranted benefit from the charity.

Whether an insider's total compensation is fair and reasonable is determined on a case-by-case basis using a process which requires a charity to gather comparable data regarding what similarly situated individuals running similar organizations are paid. Nonprofit law experts note that there are several factors commonly considered to evaluate the reasonableness of an insider's compensation, including:

1. The compensation paid by similar organizations, both exempt and taxable, for equivalent positions in the same community or geographic area;
2. The charity's need for the particular services of the person in question;
3. The uniqueness of the person's background, education, training, experience, and responsibilities;
4. Whether the compensation was approved by an independent board of directors;
5. The size and complexity of the charity's income and assets and the number of employees the charity has;
6. The person's prior compensation arrangements;
7. The person's job performance;
8. The relationship of the person's compensation to the compensation paid to the charity's other employees; and
9. The number of hours the person spends performing his or her job.

It's important to note that "total compensation" paid by a charity to an insider includes more than just the insider's salary or wages. It includes all other forms of compensation the insider receives, such as

bonuses, commissions, royalties, fringe benefits, deferred compensation, retirement and pension benefits, etc. It's also important to note that very large salaries and non-cash benefits paid to certain key employees can often be reasonable when one considers the employee's experience and expertise. According to nonprofit law experts, a charity can avoid violating the private inurement prohibition for compensation it pays to an insider as long as it is able to:

- Describe fully and accurately all aspects of the insider's total compensation package;
- Explain exactly how the charity determined the insider's total compensation package;
- Describe adequately and accurately the insider's duties and responsibilities;
- Provide adequate documentation, such as comparable salaries paid by similar organizations, that show the reasonableness of the insider's compensation; and
- Show through appropriate documentation that the charity's governing body approved the amount of the insider's compensation and that the insider or someone related to the insider did not participate in the process.

In order to help charities comply with this complex area of law, the IRS has established a "rebuttable presumption" that payments to insiders are presumed to be reasonable and not excessive if the following steps were taken:

- a. The charity's board obtained and relied on appropriate comparability data prior to making its determination;
- b. The total compensation package was approved in advance by the charity's board, and no individuals who had an actual or potential conflict of interest with respect to the compensation arrangement participate in the deliberations; and
- c. The charity's board adequately and contemporaneously documented the basis for its determination.

If the above three steps were taken, the IRS may only rebut the presumption of reasonableness if it can show that the comparability data relied on by the charity's board was inappropriate.

Based on the foregoing, several steps were taken to arrive at a fair and reasonable compensation rate for each of the positions within ZOA which run the organization:

- ✓ Utilizing the body of work previously performed by the Quatt Associates study, the same group of 10 organizations which their study selected was identified again for the current purpose. As Quatt Associates pointed out in their study, the median budget of these organizations is greater than that of ZOA. However, the ZOA's reputation, influence and effectiveness make it comparable to other leading advocacy organizations.
- ✓ Each of the positions for which a compensation rate is recommended is priced against comparable positions at each comparator organization.

- ✓ We have used the median compensation among the comparator organizations as the appropriate market rate for each of the positions reviewed. This measure eliminates data that may vary wildly from the bulk of data, which would throw off the validity of the information if we were to use the mean values produced. The median measure also puts the rates in the thick of the compensation mix, rather than placing the rates at the fringes of the organizational universe.

As the attached spreadsheet indicates, an increase in the base compensation rate of 10% for Mr. Klein would result in his total compensation placing approximately 11% below the median for the comparator group against which his total compensation is fairly measured.

It is the recommendation of the HR/Compensation Committee that this rate of increase be implemented, in consideration of several factors. The first of these is Mr. Klein's unique abilities in carrying out the responsibilities of his position. His performance continues to be at the highest level, and as a result, the organization continues to enjoy a very effective and visible position as a leader among the advocates on behalf of Israel and the Jewish people. This, in turn, greatly assists the organization's fundraising abilities since many large, like-minded donors are easily motivated to provide financial assistance to the organization's efforts, personified by Mr. Klein.

Finally, the compensation data assembled in the attached spreadsheet supports the increase at the recommended rate, while recognizing the realities of the current financial circumstances. It reflects the fact that Mr. Klein hasn't received a rate increase since the beginning of September, 2008. As important, it also reflects the fact that Mr. Klein received two non-recurring payments as recommended by the consulting firm of Quatt Associates, and adopted by the Board previously, in order to rectify the fact that Mr. Klein received no compensation for the first five years in his position, and was subsequently compensated below the market level for the position. These payments have the effect of masking the true comparative total compensation level for 2010 and beyond. The spreadsheet clearly reflects this disparity in its references to "apples to apples" figures and in the 4<sup>th</sup> year projections. The basis for the rate recommendation may be found in these figures.

# Personal Salary Report for

KESSOCK, STANLEY

Summary **S**

## You and Your Market

Your estimated market value: \$97,068-\$104,150.

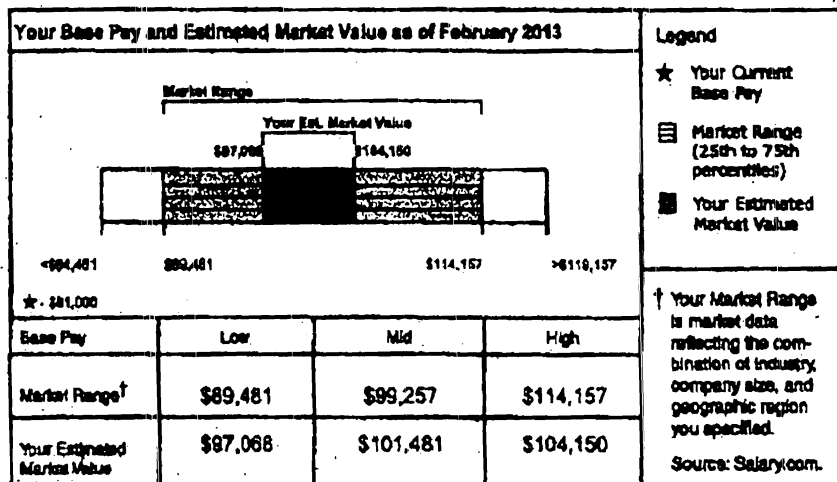
ATTACHMENT 4

Your estimated market value in base pay is \$97,068 to \$104,150. Your estimated bonuses and other forms of cash compensation is discussed in the Market Data Total Cash Compensation. Because your base pay is below both the market range and your estimated market value, you might be able to negotiate for an equity adjustment beyond the average raise provided there are no significant performance issues.

2 Find out what companies like yours - same size, industry, and region - are paying for your job. This is the market range.

3 Know your strongest personal variables - the things employers could pay more for.

4 Before presenting this information to anyone, be sure to read all sections of this report.



### Fast Facts

Salary.com's compensation research shows that the average raise for the typical Corporate Compliance Director is expected to be 2.3 to 5.4 percent this year, or \$1,663 to \$4,374 in terms of your current base pay.

## Your Profile

Actual job title: Corporate Compliance Director

Industry: Edu., Gov't. & Nonprofit

Company size: 25 - 50

Geography: New York, NY

Base pay: \$81,000

Base plus bonus: \$81,000

You selected the following job title and job description as being the closest match to what you do.

**Corporate Compliance Director**  
Directs programs, policies, and practices to ensure that all business units are in compliance with financial policy and reporting regulations. Tracks laws and regulations that might affect the organization's policies and implements necessary changes. Requires a bachelor's degree in area of specialty and at least 10 years of experience in the field or in a related area. Demonstrates expertise in a variety of the field's concepts, practices, and procedures. Relies on extensive experience and judgment to plan and accomplish goals. Performs a variety of tasks. Leads and directs the work of others. A wide degree of creativity and latitude is expected. Typically reports to top management.

## Your Personal Variables

The personal variables that most influence your pay are as follows.

Negotiation Strengths		Salary.com Impact Analysis	The chart shows which of your personal variables have the most positive impact on your pay as a Corporate Compliance Director. You might find it helpful to emphasize these strengths in a negotiation.
Years of experience	40	● ● ● ● ●	
Education	Bachelor's Degree	● ● ● ○ ○	
Reports to whom	Senior/Top management	● ● ● ○ ○	The page "Personal Variables" in the Personal Outlook section is a fuller summary of the aspects of your background that influence your pay.

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Personal Salary Report **salary.com**

# Personal Salary Report for Kenexa Troubleshooting

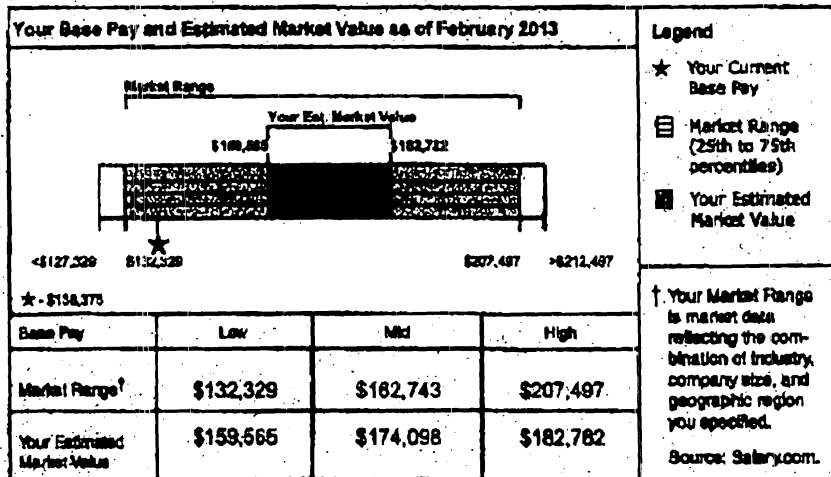
Summary **S**

## You and Your Market

TUCHMAN, SUSAN

Your estimated market value: \$159,565-\$182,782.

Your estimated market value in base pay is \$159,565 to \$182,782. Your estimated market value including bonuses and other forms of cash compensation is discussed in the Market Data section under "Your Total Cash Compensation."



## Insider's Tips

### Research Your Pay

- 1 Match your job to the most appropriate job description, not just the closest job title.
- 2 Find out what companies like yours - same size, industry, and region - are paying for your job. This is the market range.
- 3 Know your strongest personal variables - the things employers could pay more for.
- 4 Before presenting this information to anyone, be sure to read all sections of this report.

## Fast Facts

Salary.com's compensation research shows that the average raise for the typical Top Division Legal Executive is expected to be 2.3 to 5.4 percent this year, or \$3,183 to \$7,472 in terms of your current base pay.

## Your Profile

Actual job title: Top Division Legal Executive  
 Industry: Edu., Gov't. & Nonprofit  
 Company size: 25 - 50  
 Geography: New York, NY  
 Base pay: \$138,375  
 Base plus bonus: \$138,375

You selected the following job title and job description as being the closest match to what you do.

**Top Division Legal Executive**  
 Plans and directs all aspects of a division's legal affairs and ensures maximum protection of its legal rights. Leads the defense of the division in lawsuits and the prosecution of lawsuits on behalf of the division against others. Provides legal expertise to other departments where needed. Must be a graduate of an accredited law school with at least 10 years of experience and be admitted into the state bar. Demonstrates expertise in a variety of the field's concepts, practices, and procedures. Relies on extensive experience and judgment to plan and accomplish goals. Performs a variety of tasks. Leads and directs the work of others. A wide degree of creativity and latitude is expected. Typically reports to top management.

## Your Personal Variables

The personal variables that most influence your pay are as follows.

Negotiation Strengths		Salary.com Impact Analysis	The chart shows which of your personal variables have the most positive impact on your pay as a Top Division Legal Executive. You might find it helpful to emphasize these strengths in a negotiation.  The page "Personal Variables" in the Personal Outlook section is a fuller summary of the aspects of your background that influence your pay.
Performance rating	Excellent	● ● ● ● ○	
Years of experience	22	● ● ● ● ○	
Education	JD, MD, PhD or Equivalent	● ● ● ● ○	

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Personal Salary Report **Salary.com**

# Personal Salary Report for

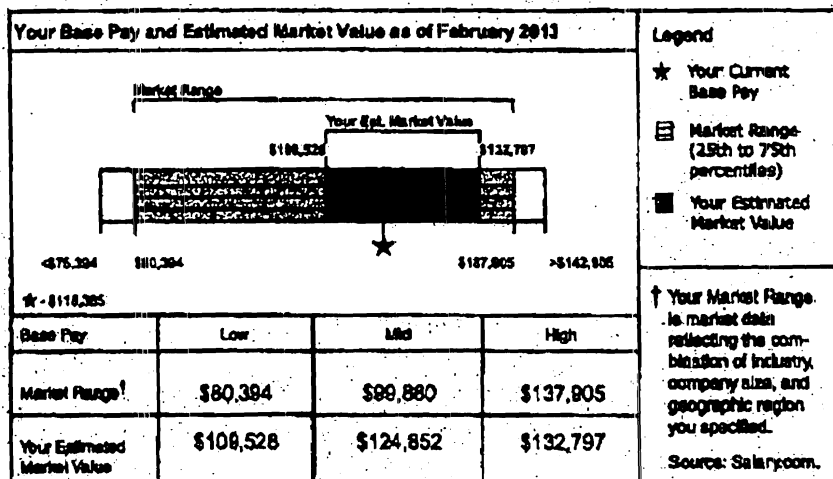
Summary **S**

## You and Your Market

POLLAK, DAN

Your estimated market value: \$109,528-\$132,797.

Your estimated market value in base pay is \$109,528 to \$132,797. Your estimated market value including bonuses and other forms of cash compensation is discussed in the Market Data section under "Your Total Cash Compensation."



## Insider's Tips

### Research Your Pay

- 1 Match your job to the most appropriate job description; not just the closest job title.
- 2 Find out what companies like yours - same size, industry, and region - are paying for your job. This is the market range.
- 3 Know your strongest personal variables - the things employers could pay more for.
- 4 Before presenting this information to anyone, be sure to read all sections of this report.

## Fast Facts

Salary.com's compensation research shows that the average raise for the typical Lobbyist is expected to be 2 to 4.8 percent this year, or \$2,368 to \$6,662 in terms of your current base pay.

## Your Profile

Actual job title: Lobbyist

Industry: Edu., Gov't. & Nonprofit

Company size: 25 - 50

Geography: Washington, DC

Base pay: \$118,385

Base plus bonus: \$118,385

You selected the following job title and job description as being the closest match to what you do.

**Lobbyist**  
Contacts members of Congress and other elected officials to persuade them to support legislation favorable to clients' interests. Studies proposed legislation to determine possible effect on clients. May require a bachelor's degree and 5-8 years of direct experience in the field. Familiar with a variety of the field's concepts, practices, and procedures. Relies on extensive experience and judgment to plan and accomplish goals. Performs a variety of tasks. May lead and direct the work of others. A wide degree of creativity and latitude is expected. Typically reports to a manager or head of a unit/department.

## Your Personal Variables

The personal variables that most influence your pay are as follows.

Negotiation Strengths		Salary.com Impact Analysis	The chart shows which of your personal variables have the most positive impact on your pay as a Lobbyist. You might find it helpful to emphasize these strengths in a negotiation.
Years of experience	32	● ● ● ● ●	
Reports to whom	Senior/Top management	● ● ● ● ○	
Performance rating	Above expectations	● ● ● ○ ○	The page "Personal Variables" in the Personal Outlook section is a fuller summary of the aspects of your background that influence your pay.

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# Personal Salary Report for

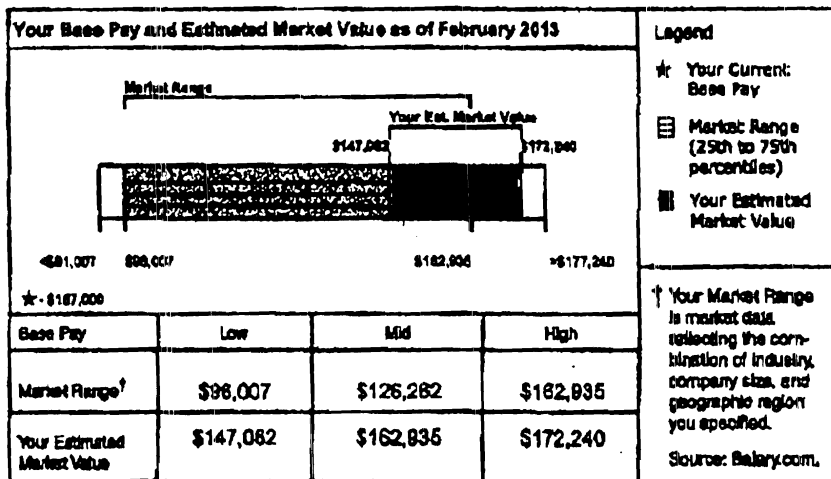
Summary **S**

## You and Your Market

DRIMER, DAVID

Your estimated market value: \$147,062-\$172,240.

Your estimated market value in base pay is \$147,062 to \$172,240. Your estimated market value including bonuses and other forms of cash compensation is discussed in the Market Data section under "Your Total Cash Compensation."



## Insider's Tips

### Research Your Pay

- 1 Match your job to the most appropriate job description, not just the closest job title.
- 2 Find out what companies like yours - same size, industry, and region - are paying for your job. This is the market range.
- 3 Know your strongest personal variables - the things employers could pay more for.
- 4 Before presenting this information to anyone, be sure to read all sections of this report.

## Fast Facts

Salary.com's compensation research shows that the average raise for the typical Chief Operating Officer is expected to be 2.3 to 5.4 percent this year, or \$4,301 to \$10,088 in terms of your current base pay.

## Your Profile

Actual job title: Chief Operating Officer  
 Industry: Edu., Gov't & Nonprofit  
 Company size: 25 - 50  
 Geography: New York, NY  
 Base pay: \$187,000  
 Base plus bonus: \$187,000

You selected the following job title and job description as being the closest match to what you do.

### Chief Operating Officer

Plans and directs all aspects of an organization's operational policies, objectives, initiatives. Responsible for the attainment of short- and long-term financial and operational goals. Directs the development of the organization to ensure future growth. Requires a bachelor's degree with at least 15 years of experience in the field. Demonstrates expertise in a variety of the field's concepts, practices, and procedures. Relies on extensive experience and judgment to plan and accomplish goals. Performs a variety of tasks. Leads and directs the work of others. A wide degree of creativity and latitude is expected. Typically reports to chief executive officer.

## Your Personal Variables

The personal variables that most influence your pay are as follows.

Negotiation Strengths		Salary.com Impact Analysis	The chart shows which of your personal variables have the most positive impact on your pay as a Chief Operating Officer. You might find it helpful to emphasize these strengths in a negotiation.
Performance rating	Superior	● ● ● ● ●	
Years of experience	38	● ● ● ● ●	The page "Personal Variables" in the Personal Outlook section is a fuller summary of the aspects of your background that influence your pay.
Education	Master's Degree or MBA	● ● ● ● ○	

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Personal Salary Report **Salary.com**

## Your Total Cash Compensation

Market Data **M**

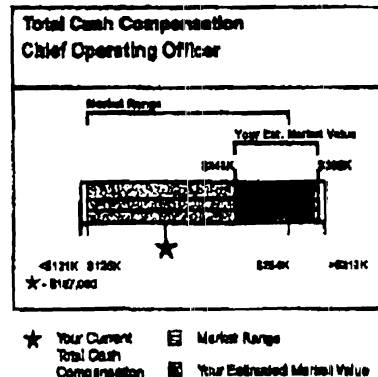
### Facts

Your current total cash compensation of \$187,000 places you at approximately the 50th percentile for a Chief Operating Officer working in the Edu., Gov't. & Nonprofit Industry in organizations of 25 - 50 employees in New York, NY.

The table shows the market total cash compensation figures for a Chief Operating Officer based on scope factors including company size, industry, and geography.

Total Cash Compensation Chief Operating Officer			
Percentiles	25th	50th median	75th
All sizes; All Industries; All U.S.	\$443,923	\$671,680	\$1,043,060
25 - 50 employees; All Industries; All U.S.	\$148,269	\$220,463	\$334,562
25 - 50 employees; Edu., Gov't. & Nonprofit; All U.S.	\$114,859	\$170,402	\$258,228
25 - 50 employees; Edu., Gov't. & Nonprofit; New York, NY.	\$126,242	\$187,617	\$284,816

The chart compares your current total cash compensation and estimated market value to the market range.



### Definition

Total cash compensation is base pay plus any cash incentives (bonuses) paid during the year.

### Insider's Tips

Bonus payments vary year to year based on a number of factors, including business, group, and individual performance.

If your employer typically pays you a bonus, you should review the plan with your boss or a human resources representative to see how you can maximize this year's opportunity.

Bonuses take many forms. For example, in addition to an incentive based on performance, you might be eligible for a referral bonus for bringing an employee into the company, or a gain sharing bonus for improving productivity. Read your employee manual carefully to see what types of bonuses your employer gives out.

### Point/Counterpoint

In a negotiation, you might hear this.

- This job typically does not include a bonus.
- The company did not meet its targets / everyone's bonus is small this year / some people are not getting a bonus this year.
- You did not reach your targets.

You can prepare talking points by doing this.

- Your market data shows the typical total cash compensation for the typical person doing this job in the industry, company size, and geographic area you selected. If your company does not pay bonuses for this job, you should receive a higher base pay to bring your total cash compensation in line with the market. If this is the case, use this page, rather than "Your Base Pay," as your guide for discussions about your base pay.
- Prepare to show the extent to which you achieved or exceeded your targets. If bonuses are smaller, but some people are getting them, use your achievements to make the case that you deserve a bonus.
- If you did not reach your targets, it will be difficult to make the case for a large bonus. Understand where you fell short and how you can improve in the future.

### Background: Your Total Cash Compensation

Bonuses and other types of incentives reward short-term performance and achievements based on some combination of company, group, and individual performance. This is a variable, "at risk" form of compensation. When combined with base salary, it provides a competitive total cash compensation opportunity.

Bonuses make up a larger portion of your total compensation as you move to higher levels and take on more responsibility. Corporate triumphs matter more to your bonus too, since at higher levels, you are more accountable for the company's success.

Companies have to work hard to attract and retain strong performers. In recent years, companies have included more of their workforces in their annual incentive plans, sometimes even nonexempt hourly workers. These plans allow more employees to share the wealth created by their work.

Of course, if the company doesn't create much wealth, there isn't much to share. In contrast to base salary, bonuses are usually not guaranteed from year to year, so they can be an effective way for an employer to have a lower fixed component of its personnel budget - and pay small bonuses or no bonuses in lean years.

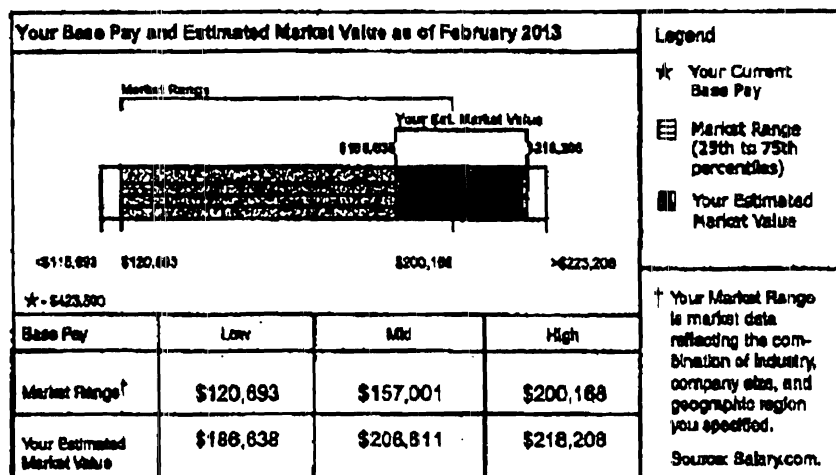
# Personal Salary Report for KLEW, MARTON

Summary **S**

## You and Your Market

Your estimated market value: \$186,638-\$218,208.

Your estimated market value in base pay is \$186,638 to \$218,208. Your estimated market value including bonuses and other forms of cash compensation is discussed in the Market Data section under "Your Total Cash Compensation."



## Insider's Tips

### Research Your Pay

- 1 Match your job to the most appropriate job description, not just the closest job title.
- 2 Find out what companies like yours - same size, industry, and region - are paying for your job. This is the market range.
- 3 Know your strongest personal variables - the things employers could pay more for.
- 4 Before presenting this information to anyone, be sure to read all sections of this report.

## Fast Facts

Salary.com's compensation research shows that the average raise for the typical Chief Executive Officer is expected to be 2.3 to 5.4 percent this year, or \$9,741 to \$22,869 in terms of your current base pay.

## Your Profile

Actual job title: Chief Executive Officer

Industry: Edu., Gov't. & Nonprofit

Company size: 25 - 50

Geography: New York, NY

Base pay: \$423,500

Base plus bonus: \$423,500

You selected the following job title and job description as being the closest match to what you do.

### Chief Executive Officer

Plans and directs all aspects of an organization's policies, objectives, and initiatives. Responsible for the short- and long-term profitability and growth of the company. May require a bachelor's degree with at least 15 years of experience in the field. Demonstrates expertise in a variety of the field's concepts, practices, and procedures. Relies on extensive experience and judgment to plan and accomplish goals. Performs a variety of tasks. Leads and directs the work of others. A wide degree of creativity and latitude is expected. May preside over board of directors.

## Your Personal Variables

The personal variables that most influence your pay are as follows.

Negotiation Strengths		Salary.com Impact Analysis	The chart shows which of your personal variables have the most positive impact on your pay as a Chief Executive Officer. You might find it helpful to emphasize these strengths in a negotiation.
Performance rating	Superior	● ● ● ● ●	
Years of experience	44	● ● ● ● ●	
Education	Master's Degree or MBA	● ● ● ● ○	
			The page "Personal Variables" in the Personal Outlook section is a fuller summary of the aspects of your background that influence your pay.

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## Your Total Cash Compensation

Market Data **M**

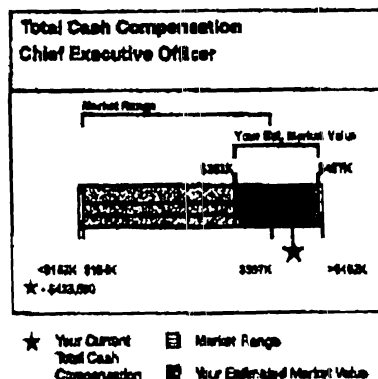
### facts

Your current total cash compensation of \$423,600 places you at approximately the 78th percentile for a Chief Executive Officer working in the Edu., Govt. & Nonprofit industry in organizations of 25 - 60 employees in New York, NY.

The table shows the market total cash compensation figures for a Chief Executive Officer based on scope factors including company size, industry, and geography.

Total Cash Compensation Chief Executive Officer			
Percentiles	25th	50th median	75th
All sizes; All Industries; All U.S.	\$757,122	\$1,203,362	\$1,603,610
25 - 60 employees; All Industries; All U.S.	\$205,709	\$318,622	\$486,636
25 - 60 employees; Edu., Govt. & Nonprofit; All U.S.	\$160,072	\$235,364	\$362,033
25 - 60 employees; Edu., Govt. & Nonprofit; New York, NY.	\$164,612	\$256,146	\$397,871

The chart compares your current total cash compensation and estimated market value to the market range.



### Definition

Total cash compensation is base pay plus any cash incentive (bonuses) paid during the year.

### Insider's Tips

Bonus payments vary year to year based on a number of factors, including business, group, and individual performance.

If your employer typically pays you a bonus, you should review the plan with your boss or a human resources representative to see how you can maximize this year's opportunity.

Bonuses take many forms. For example, in addition to an incentive based on performance, you might be eligible for a *retention bonus* for bringing an employee into the company; or a *gain sharing* bonus for improving productivity. Read your employee manual carefully to see what types of bonuses your employer gives out.

### Point/Counterpoint

In a negotiation, you might hear this.

- This job typically does not include a bonus.
- The company did not meet its targets / everyone's bonus is small this year / some people are not getting a bonus this year.
- You did not reach your targets.

You can prepare talking points by doing this.

- Your market data shows the typical total cash compensation for the typical person doing this job in the industry, company size, and geographic area you selected. If your company does not pay bonuses for this job, you should receive a higher base pay to bring your total cash compensation in line with the market. If this is the case, use this page, rather than "Your Base Pay," as your guide for discussions about your base pay.
- Prepare to show the extent to which you achieved or exceeded your targets. If bonuses are smaller, but some people are getting them, use your achievements to make the case that you deserve a bonus.
- If you did not reach your targets, it will be difficult to make the case for a large bonus. Understand where you fell short and how you can improve in the future.

### Background: Your Total Cash Compensation

Bonuses and other types of incentive reward short-term performance and achievements based on some combination of company, group, and individual performance. This is a variable, "at risk" form of compensation. When combined with base salary, it provides a competitive total cash compensation opportunity.

Bonuses make up a larger portion of your total compensation as you move to higher levels and take on more responsibility. Corporate triumphs matter more to your bonus too, since at higher levels, you are more accountable for the company's success.

Companies have to work hard to attract and retain strong performers. In recent years, companies have included more of their workforces in their annual incentive plans, sometimes even nonexempt hourly workers. These plans allow more employees to share the wealth created by their work.

Of course, if the company doesn't create much wealth, there isn't much to share. In contrast to base salary, bonuses are usually not guaranteed from year to year, so they can be an effective way for an employer to have a lower fixed component of its personnel budget - and pay small bonuses or no bonuses in lean years.

# Personal Salary Report for

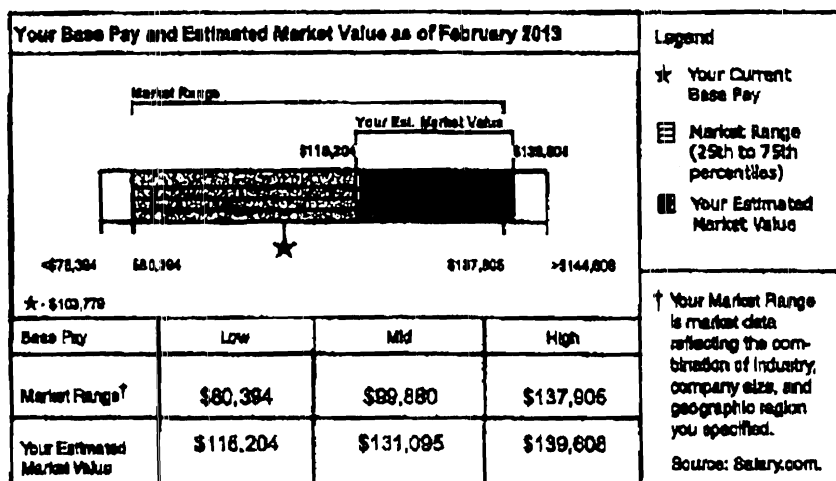
Summary **S**

## You and Your Market

LONDON, JASH

Your estimated market value: \$115,204-\$139,608.

Your estimated market value in base pay is \$115,204 to \$139,608. Your estimated market value including bonuses and other forms of cash compensation is discussed in the Market Data section under "Your Total Cash Compensation."



## Insider's Tips

### Research Your Pay

- 1 Match your job to the most appropriate job description, not just the closest job title.
- 2 Find out what companies like yours - same size, industry, and region - are paying for your job. This is the market range.
- 3 Know your strongest personal variables - the things employers could pay more for.
- 4 Before presenting this information to anyone, be sure to read all sections of this report.

## Fast Facts

Salary.com's compensation research shows that the average raise for the typical Lobbyist is expected to be 2 to 4.8 percent this year, or \$2,076 to \$4,941 in terms of your current base pay.

## Your Profile

Actual job title: Lobbyist

Industry: Edu., Govt. & Nonprofit

Company size: 25 - 50

Geography: Washington, DC

Base pay: \$103,779

Base plus bonus: \$103,779

You selected the following job title and job description as being the closest match to what you do.

### Lobbyist

Contacts members of Congress and other elected officials to persuade them to support legislation favorable to clients' interests. Studies proposed legislation to determine possible effect on clients. May require a bachelor's degree and 5-8 years of direct experience in the field. Familiar with a variety of the field's concepts, practices, and procedures. Relies on extensive experience and judgment to plan and accomplish goals. Performs a variety of tasks. May lead and direct the work of others. A wide degree of creativity and latitude is expected. Typically reports to a manager or head of a unit/departments.

## Your Personal Variables

The personal variables that most influence your pay are as follows.

Negotiation Strengths		Salary.com Impact Analysis	The chart shows which of your personal variables have the most positive impact on your pay as a Lobbyist. You might find it helpful to emphasize these strengths in a negotiation.
Years of experience	17	● ● ● ● ●	
Reports to whom	Senior/Top management	● ● ● ● ○	
Education	Master's Degree or MBA	● ● ● ● ○	The page "Personal Variables" in the Personal Outlook section is a fuller summary of the aspects of your background that influence your pay.

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## Your Total Cash Compensation

Market Data **M**

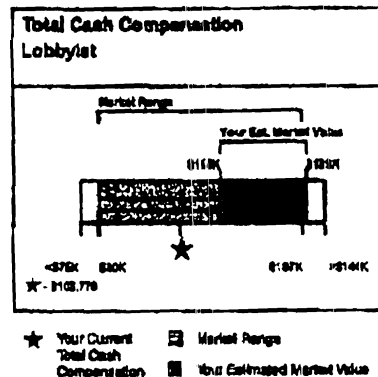
### facts

Your current total cash compensation of \$103,778 places you at approximately the 53rd percentile for a Lobbyist working in the Edu., Gov't. & Nonprofit Industry in organizations of 25 - 60 employees in Washington, DC.

The table shows the market total cash compensation figures for a Lobbyist based on scope factors including company size, industry, and geography.

Total Cash Compensation Lobbyist			
Percentiles	25th	50th median	75th
All states; All industries; All U.S.	\$80,798	\$100,587	\$138,180
25 - 60 employees; All industries; All U.S.	\$78,840	\$97,613	\$134,606
25 - 60 employees; Edu., Gov't. & Nonprofit; All U.S.	\$73,406	\$91,395	\$125,562
25 - 60 employees; Edu., Gov't. & Nonprofit; Washington, DC.	\$80,828	\$100,388	\$137,906

The chart compares your current total cash compensation and estimated market value to the market range.



### Definition

Total cash compensation is base pay plus any cash incentives (bonuses) paid during the year.

### Insider's Tips

Bonus payments vary year to year based on a number of factors, including business, group, and individual performance.

If your employer typically pays you a bonus, you should review the plan with your boss or a human resources representative to see how you can maximize this year's opportunity.

Bonuses take many forms. For example, in addition to an incentive based on performance, you might be eligible for a referral bonus for bringing an employee into the company, or a gain sharing bonus for improving productivity. Read your employee manual carefully to see what types of bonuses your employer gives out.

### Point/Counterpoint

In a negotiation, you might hear this.

- This job typically does not include a bonus.
- The company did not meet its targets / everyone's bonus is small this year / some people are not getting a bonus this year.
- You did not reach your targets.

You can prepare talking points by doing this.

- Your market data shows the typical total cash compensation for the typical person doing this job in the industry, company size, and geographic area you selected. If your company does not pay bonuses for this job, you should receive a higher base pay to bring your total cash compensation in line with the market. If this is the case, use this page, rather than "Your Base Pay," as your guide for discussions about your base pay.
- Prepare to show the extent to which you achieved or exceeded your targets. If bonuses are smaller, but some people are getting them, use your achievements to make the case that you deserve a bonus.
- If you did not reach your targets, it will be difficult to make the case for a large bonus. Understand where you fell short and how you can improve in the future.

### Background: Your Total Cash Compensation

Bonuses and other types of incentives reward short-term performance and achievements based on some combination of company, group, and individual performance. This is a variable, "at risk" form of compensation. When combined with base salary, it provides a competitive total cash compensation opportunity.

Bonuses make up a larger portion of your total compensation as you move to higher levels and take on more responsibility. Corporate triumphs matter more to your bonus too, since at higher levels, you are more accountable for the company's success.

Companies have to work hard to attract and retain strong performers. In recent years, companies have included more of their workforces in their annual incentive plans, sometimes even nonexempt hourly workers. These plans allow more employees to share the wealth created by their work.

Of course, if the company doesn't create much wealth, there isn't much to share. In contrast to base salary, bonuses are usually not guaranteed from year to year, so they can be an effective way for an employer to have a lower fixed component of its personnel budget - and pay small bonuses or no bonuses in lean years.

## ATTACHMENT 5

**ZOA Campus Coordinators**

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**Sharona Whisler** began working for ZOA in 2007 when she graduated from The George Washington University. She was a student participant in the ZOA Student Leadership Mission to Israel, Hasbara Fellowships and was an Israel Project fellow and intern. Sharona studied abroad at Hebrew University in Jerusalem and upon graduation from college, she was presented with the ICC of Greater Washington award for Outstanding Leadership and an award of recognition from Hasbara Fellowships for her years of activism on campus. She has worked for ZOA as a campus coordinator in New York, Washington, and Miami. She has staffed three ZOA Student Leadership Missions to Israel. In November, 2011 Sharona became the Managing Director of ZOA's Campus Department. Sharona lives in Miami with her husband, Josh.

**David Kadosh** is the Associate Director of Campus Programs and has recently relocated to California to establish a Western branch of the ZOA Campus Department. He is a graduate of Hofstra University, where he earned a bachelor's degree in Political Science and two minors in Arabic and Middle East and Central Asian Studies. David is proficient in Arabic and Hebrew. He is the co-founder of Hofstra University's Israel advocacy organization, EMET (Educating for Middle East Truth). David loves to travel, especially to Israel, having gone 11 times so far! Since graduation, David has continued his work on Israel advocacy with the goal of getting young people more involved in the State of Israel. David has worked for the ZOA Campus Department for the past 3 years and was the Director of Young Professional Activities in New York.

**Avi Davidov** is the ZOA Campus Coordinator for the Mid-Atlantic region. He grew up in New York and is a graduate of Queens College where he majored in Jewish history with a concentration on Israel and the Middle East. Avi is fluent in Hebrew and Russian. Throughout high-school and college, Avi tutored Hebrew to Russian immigrants in his synagogue. While in college, Avi was active with pro-Israel groups that brought ZOA programs to campus. For Avi, Zionism is a passion. His father proudly served for Israel in the Sinai and was in the reserves during the Lebanon War in 1982. With strong Zionist values, Avi plans to make Aliya in the near future. In the interim, he hopes to strengthen Israel's reputation on campuses. Avi was a participant on the ZOA Student Leadership Mission to Israel and completed an internship with the ZOA in the summer of 2011.

**Aaron Marcus** is the Northeast Campus Coordinator for the ZOA. He recently graduated Magna Cum Laude from Rutgers University in New Brunswick, NJ where he received his Bachelor's degree in Political Science. During his time at Rutgers, Aaron led the charge against anti-Israel and anti-Semitic sentiment on campus. He challenged administrators, professors and students for standing against Israel and made a name for himself writing an unapologetically pro-Israel and Zionist column in *The Daily Targum*. Aaron received international recognition for his campus activism efforts and the anti-Semitic responses he received from university officials and students. This hatred was the result of one thing only, his passionate, accurate and strong Zionist ideals. Before joining the ZOA, Aaron was a policy analyst covering the Middle East with an emphasis on Israel and Iran. His columns have been published on *National Review Online* and *The Wall Street Journal Online*; he has appeared on Fox News, Glenn Beck TV and has been

quoted in various newspapers including the *New York Daily News*, *London Daily Mail* and *Jerusalem Post*.

### **ZOA Campus Speaking Events**

**1. Bentzi Gruber** - Col. Gruber has spoken at national conferences, community events, military academies, college campuses, and middle and high schools around the world. He is currently Vice-Commander of an armored division of 20,000 soldiers, a position that followed other significant posts of command in the course of more than 30 years serving in the IDF Reserves. This position within the army has given him access to and permission to present materials and information that is usually only seen by military or government officials.

- A. Has spoken at Cornell University in coordination with the ZOA
- B. Website: <http://www.bentzigruber.com/>

**2. Our Soldiers Speak: Benjamin Anthony** - All lecturers are current reservists with firsthand combat experience in the Israel Defense Forces. Their experiences form the basis of all presentations. Lecturers speak from their personal insight into the dynamic on the ground, rather than from the point of view of a media analyst. Lectures are convened with the aim of clear communication with all those who follow the Israel-Palestinian conflict, regardless of their personal views or where they stand on the issue. Any party with a genuine interest in this issue is cordially invited to attend.

- A. Has Spoken at Binghamton University in coordination with the ZOA and Binghamton University Zionist Organization. Has also spoken At Queens College in Coordination with ZOA, Queens Israel Student Association and CAMERA
- B. Website: <http://www.oursoldiersspeak.org/>

**3. Ishmael Khalidi** - Ishmael Khaldi was born and raised in the Bedouin village of Khawalid in the Western Galilee of Israel. He earned a B.A. in Political Science from the University of Haifa, and a Masters Degree in International Relations from Tel Aviv University. Ishmael served in the Israeli Defense Forces, Defense Ministry, and the Israeli Police, before being chosen to join the Foreign Ministry in October 2004, becoming Israel's first Bedouin Diplomat. Ishmael initially served in the Arabic Media Department acting as the Spokesperson to the Arabic media during the Disengagement from Gaza. He was then transferred to the North American Division until being selected for Deputy Consul General in San Francisco, where he was stationed between the years of 2006 – 2009. July 2009- May 2010: policy adviser, foreign minister, Jerusalem.

- A. Spoke at Depaul , Purdue and other Midwest schools in coordination with the ZOA
- B. Website: <http://www.ishmaelkhaldi.com>

**4. Zion Uness** - Zion Uness is an Ethiopian Israeli who was rescued during Operation Moses. He tells of his experiences in both Ethiopia and Israel and talks about the status of Ethiopians as a minority in Israel.



A. ZOA coordinated with Rutgers Hillel and Hasbara Fellowship to bring Zion to Campus, he was also brought to other campuses with various sponsoring groups.

B. **Youtube of speech at Rutgers:**

[http://www.youtube.com/watch?feature=player\\_embedded&v=IDODxOpMaJU](http://www.youtube.com/watch?feature=player_embedded&v=IDODxOpMaJU)

**5. Khaled Abu Toameh** - Khaled Abu Toameh is an award-winning, independent Israeli-Arab journalist who has covered Palestinian issues in the West Bank and Gaza for over two decades. He began his journalism career as a writer for an official PLO newspaper while attending Hebrew University. He now writes for the Jerusalem Post, and works frequently with NBC and TV-2 Denmark television. Mr. Toameh speaks out against the lack of free speech and press within the PA controlled areas and its effect on the foreign press' coverage on Israel, as well as the biased opinions within the foreign press' coverage.

A. Has spoken at Univeristy of Miami in coordination with ZOA, University of Miami Hillel, Hasbara Fellowships, The David Project and ICC.

B. Website: <http://www.gatestoneinstitute.org/biography/Khaled+Abu+Toameh>

**6. Philippe Karsenty** - Philippe Karsenty, internationally known media analyst and founder of Media-Ratings, a media watchdog which monitors the media in France and who exposed the false allegations that Israeli soldiers killed a 12-year old Palestinian, Mohammed al-Dura during a gun battle in Gaza in 2000.

Following Mr. Karsenty's reporting that France 2, a French television network, had broadcast staged footage of the alleged killing, Mr. Karsenty was sued for libel by the network. He succeeded in having a lower court judgment overturned by the Paris Court of Appeal in May 2008. France 2 has appealed the decision to the *Cour de cassation*, France's highest court.

"The al-Dura case is a continuing reminder of the ongoing serious bias of the media when it comes to Middle East matters," says Carol Flatto, South Florida Chairman of Americans for a Safe Israel, which is co-organizing Karsenty's appearances together with Elaine F. Miller, Esq. of Palm Beach. "Just last week, the Goldstone Commission Inquiry made unsubstantiated claims that Israel was guilty of war crimes," stated Ms. Flatto.

Karsenty was born into a family of Jewish immigrants from North Africa. When he was 26, he set up a share-trading company on the Paris Bourse and continued to work as a broker until 1997. In 1996, he set up a business consultancy, and in 2002, ran for Parliament on a center-right ticket, losing to Nicolas Sarkozy. In 2008, he was elected Deputy Mayor of Neuilly.

A. Has spoken at Univeristy of Miami in coordination with ZOA, University of Miami Hillel, Hasbara Fellowships, The David Project and ICC.

ATTACHMENT 6

# *Reflections of a Front Line IDF Soldier*

**Sgt. Benjamin Anthony BA (Hons.)**  
 served in Israel and experienced as a  
 member of the Israel Defense Forces  
 the most extreme experiences he  
 witnessed the trials, struggles and the  
 ultimate victory of his Israeli brothers in  
 arms. They shared with him the meaning of  
 peace and the value of life.

Now, this dynamic and emotive speaker proudly  
 shares his rare, first-hand insight into the humanity of  
 Israel's soldiers; the decisions they take in times of war  
 and the moral code to which they proudly adhere. He  
 comes to recount the hardships he saw, the tears that  
 were shed, the sacrifices made and the triumphs  
 forged by the people and the soldiers of Israel, who  
 heroically fought for the continued safety of the Jewish  
 Homeland and Jewish People the world over.

*"The IDF soldiers are the most professional and brave  
 I have ever seen. They are the best of the best."*

*"Sgt. Benjamin Anthony is a true hero. He has seen  
 the most extreme experiences and has survived."*

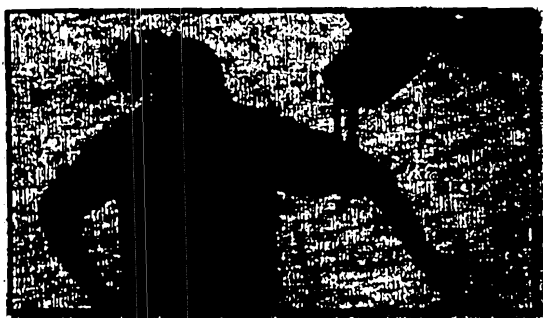
*"Sgt. Benjamin Anthony is a true hero. He has seen  
 the most extreme experiences and has survived."*

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 the most extreme experiences and has survived."*

*"Sgt. Benjamin Anthony is a true hero. He has seen  
 the most extreme experiences and has survived."*

*"Sgt. Benjamin Anthony is a true hero. He has seen  
 the most extreme experiences and has survived."*

**Sgt. Benjamin Anthony at Queens College**  
**Campbell Dome**  
**October 10, 6:00 - 9:00 PM**



## **"Ethics in the Field: An Inside Look at the Israel Defense Forces"**

**With IDF Col. (res.) Bentzi Gruber, PhD**

In "Ethics in the Field: An Inside Look at the Israel Defense Forces," Col. Bentzi Gruber takes audiences behind the scenes of the IDF's daily battle to both ensure the country's security and uphold one of the most rigorous military codes of ethics in the world today. In a unique multimedia presentation combining classified IDF footage, shocking statistics, and riveting personal narration, Col. Gruber explores:

- The dilemmas constantly facing IDF commanders in locating terrorists within a civilian population;
- The IDF's unique ethical code;
- The effectiveness of the IDF's preventative efforts against terrorist attacks.

**In addition to providing first-hand accounts and documentation from Operation Cast Lead and the IDF's classified counterterrorism operations, Col. Gruber also discusses the issue of the Gaza flotilla raids, the impact of the Arab Spring on terrorism against Israel, and more.**

Col. Gruber has spoken at national conferences, community events, military academies, college campuses, and middle and high schools around the world. He is currently Vice-Commander of an armored division of 20,000 soldiers, a position that followed other significant posts of command in the course of more than 30 years serving in the IDF Reserves. This position within the army has given him access to and permission to present materials and information that is usually only seen by military or government officials.

Content includes footage of:

- The diversions used as cover for suicide bombings and kidnapping soldiers;
- IDF soldiers uncovering smuggling tunnels;
- Pursuit of known terrorists through civilian areas, taken by aerial drones;
- Terrorists using children as living shields and launching rockets from mosques, and more.

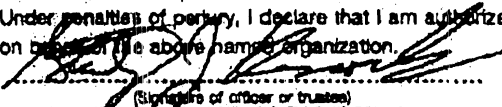
**A revelatory, engaging, and thought-provoking presentation, "Ethics in the Field" is Col. Gruber's personal initiative to shatter the myths and present the facts missing in today's discussion of the IDF and the Israeli-Palestinian conflict.**

### **Additional Information about Col. Bentzi Gruber**

A businessman and entrepreneur, Col. Gruber also established and is actively involved in "Chesed in the Field," a non-profit organization that brings together IDF reservists and the chronically ill or disabled for special programs throughout the year (*chesed* is Hebrew for "kindness"). Col. Gruber has a PhD in Behavioral Science and his motivational lectures on leadership are in demand among international audiences in the military, business, education, and non-profit sectors.

***For more info, please visit [www.bentzigruber.com](http://www.bentzigruber.com) or email [bentzi.gruber@gmail.com](mailto:bentzi.gruber@gmail.com).***

ATTACHMENT 7

Form <b>5768</b>	<b>Election/Revocation of Election by an Eligible Section 501(c)(3) Organization To Make Expenditures To Influence Legislation</b>		For IRS Use Only ▶
(Rev. September 2009)	(Under Section 501(h) of the Internal Revenue Code)		
Department of the Treasury Internal Revenue Service	Name of organization <b>ZIONIST ORGANIZATION OF AMERICA</b>	Employer identification number <b>13 : 5628475</b>	
	Number and street (or P.O. box no., if mail is not delivered to street address) <b>4 EAST 34TH STREET</b>	Room/suite	
City, town or post office, and state <b>NEW YORK, NY</b>	ZIP + 4 <b>10016-4383</b>		
1 <b>Election</b> —As an eligible organization, we hereby elect to have the provisions of section 501(h) of the Code, relating to expenditures to influence legislation, apply to our tax year ending <b>December 31, 1998</b> and all subsequent tax years until revoked. (Month, day, and year)			
<i>Note: This election must be signed and postmarked within the first taxable year to which it applies.</i>			
2 <b>Revocation</b> —As an eligible organization, we hereby revoke our election to have the provisions of section 501(h) of the Code, relating to expenditures to influence legislation, apply to our tax year ending _____ (Month, day, and year)			
<i>Note: This revocation must be signed and postmarked before the first day of the tax year to which it applies.</i>			
Under penalties of perjury, I declare that I am authorized to make this (check applicable box) <input checked="" type="checkbox"/> election <input type="checkbox"/> revocation on behalf of the above named organization.			
 (Signature of officer or trustee)		<b>Stanley J. Kessock, Chief Financial Officer</b> (Type or print name and title)	
		<b>2/7/13</b> (Date)	

**General Instructions**

Section references are to the Internal Revenue Code.

Section 501(c)(3) states that an organization exempt under that section will lose its tax-exempt status and its qualification to receive deductible charitable contributions if a substantial part of its activities are carried on to influence legislation. Section 501(h), however, permits certain eligible section 501(c)(3) organizations to elect to make limited expenditures to influence legislation. An organization making the election will, however, be subject to an excise tax under section 4911 if it spends more than the amounts permitted by that section. Also, the organization may lose its exempt status if its lobbying expenditures exceed the permitted amounts by more than 50% over a 4-year period. For any tax year in which an election under section 501(h) is in effect, an electing organization must report the actual and permitted amounts of its lobbying expenditures and grass roots expenditures (as defined in section 4911(c)) on its annual return required under section 6033. See Part II-A of Schedule C (Form 990 or Form 990-EZ). Each electing member of an affiliated group must report these amounts for both itself and the affiliated group as a whole.

To make or revoke the election, enter the ending date of the tax year to which the election or revocation applies in item 1 or 2, as applicable, and sign and date the form in the spaces provided.

**Eligible organizations.** A section 501(c)(3) organization is permitted to make the election if it is not a disqualified organization (see below) and is described in:

1. Section 170(b)(1)(A)(i) (relating to educational institutions),
2. Section 170(b)(1)(A)(ii) (relating to hospitals and medical research organizations),
3. Section 170(b)(1)(A)(iv) (relating to organizations supporting government schools),
4. Section 170(b)(1)(A)(vi) (relating to organizations publicly supported by charitable contributions),
5. Section 509(a)(2) (relating to organizations publicly supported by admissions, sales, etc.), or
6. Section 509(a)(3) (relating to organizations supporting certain types of public charities other than those section 509(a)(3) organizations that support section 501(c)(4), (5), or (6) organizations).

**Disqualified organizations.** The following types of organizations are not permitted to make the election:

- a. Section 170(b)(1)(A)(i) organizations (relating to churches),

- b. An integrated auxiliary of a church or of a convention or association of churches, or
- c. A member of an affiliated group of organizations if one or more members of such group is described in a or b of this paragraph.

**Affiliated organizations.** Organizations are members of an affiliated group of organizations only if (1) the governing instrument of one such organization requires it to be bound by the decisions of the other organization on legislative issues, or (2) the governing board of one such organization includes persons (i) who are specifically designated representatives of another such organization or are members of the governing board, officers, or paid executive staff members of such other organization, and (ii) who, by aggregating their votes, have sufficient voting power to cause or prevent action on legislative issues by the first such organization.

For more details, see section 4911 and section 501(h).

**Note.** A private foundation (including a private operating foundation) is not an eligible organization.

**Where to file.** Mail Form 5768 to the Department of the Treasury, Internal Revenue Service Center, Ogden, UT 84201-0027.

## ATTACHMENT 8

Israel Trip Information

**A. Application.** The ZOA Student Leadership Mission to Israel is a fun and intense two weeks of Israel advocacy training in Israel. Students will have the opportunity to travel throughout Israel, including Jerusalem, Judea & Samaria, and Israel's strategic border regions: Western Negev, Galilee, and Golan Heights. Students will also meet with Knesset Members, journalists, policy experts and much more. This trip is intended for students who are Israel activists on their campus, or are planning to become Israel activists on their campus. By participating in this trip you are committing to being active in Israel advocacy on campus after the trip, and working with ZOA campus staff to bring Israel programming to your campus (Seniors are also welcome to apply, but should be prepared to discuss how advocating for Israel fits into your post-college plans). All applicants will be contacted for a follow-up interview. Acceptances are given on a rolling basis, so applying early is strongly recommended. If you have any questions, please email us at [campus@zoa.org](mailto:campus@zoa.org).

\* Required

Name: \*

Campus: \*

Year: \*

- ☐ Freshmen
- ☐ Sophomore
- ☐ Junior
- ☐ Senior
- ☐ Grad Student
- ☐ Other

Email: \*

Phone Number: \*

Campus Address: \*

Campus City: \*

Campus State: \*

Campus Zip Code: \*

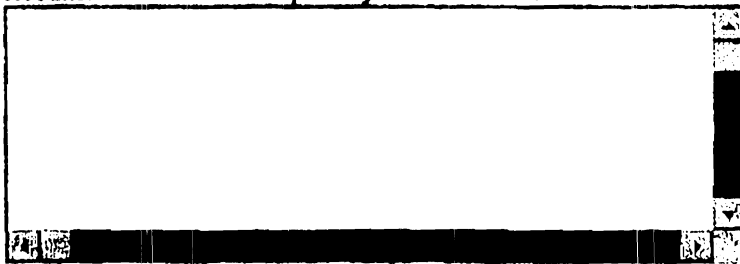
Hometown Address: \*

Hometown City: \*

Hometown State: \*

Hometown Zip Code: \*

**Resume** \*Please cut and paste your resume here

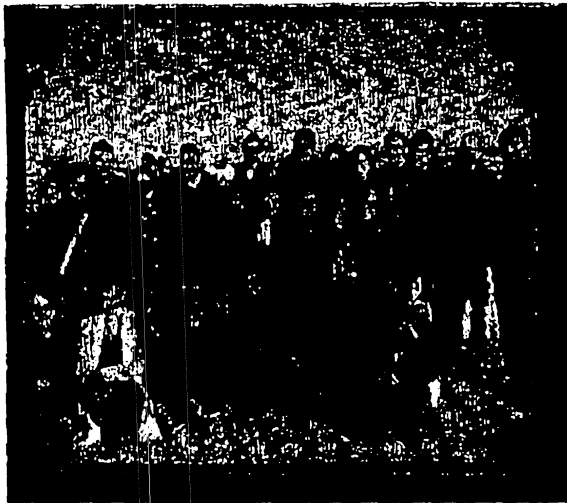


**Israel Advocacy Experience** \*Please describe the extent of your involvement in Israel advocacy on campus, or prior to college. Please include any clubs you are involved in, leadership positions you have held, etc

**Israel Travel Experience:** \*Please describe your prior travels to Israel. If you have been on an organized trip (i.e. Birthright, USY, NFTY, BBYO, NCSY, etc.) please include the name of the organization and dates of the trip

**In your opinions, what are the current prospects for peace between Israelis and Palestinians? (Max. of 250 words) \*What's your plan for peace?**

ATTACHMENT 9



**2012-13**  
**ZOA'S WINTER**  
**LEADERSHIP MISSION TO**  
**ISRAEL**  
**DECEMBER 25, 2012 UNTIL**  
**JANUARY 8, 2013**  
**SCHOLARSHIP FUNDS AVAILABLE**

**2012-13**  
**WINTER MISSION**  
**SEE THE**  
**BEHIND THE**

**VISIT THE COMMUNITIES**  
of Judea and Samaria  
**HEAR THE STORY OF EVACUEES**  
from Gush Katif  
**MEET WITH KNESSET MEMBERS**  
**STRATEGIC TOURING**  
of Border Regions  
Golan Heights, Secet, etc.

**FOR MORE INFORMATION**

**Phone: 212-481-1500**  
**E-mail: [campus@zoa.org](mailto:campus@zoa.org)**  
**[tinyurl.com/israelmission](http://tinyurl.com/israelmission)**



**TODAY!**

**THE KORN LAW FIRM, P.L.**ATTORNEYS AT LAW  
NEW YORK, NY      NAPLES, FLTHE NEWGATE TOWER  
5150 TAMiami TRAIL N., SUITE 302  
NAPLES, FLORIDA 34103PHONE (239) 354-4300  
FAX (239) 354-4310  
E-MAIL TKORN@KORNTAX.COM

SENT TO:	JOE KENNEDY INTERNAL REVENUE SERVICE	FROM:	TYLER B. KORN, ESQ.
FAX NUMBER:	859-669-3783	DATE:	02-18-2013

TOTAL PAGES, INCLUDING COVER: 35

RE: ZIONIST ORGANIZATION OF AMERICA; EIN 13-5628475

## COMMENTS:

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**IRS Circular 230 Disclosure:** To ensure compliance with requirements imposed by the Internal Revenue Service, we inform you that any U.S. tax advice contained in this communication (including any attachments) is not intended or written to be used, and cannot be used, for the purpose of (i) avoiding penalties under the Internal Revenue Code or (ii) promoting, marketing or recommending to another party any transaction or matter addressed herein, unless otherwise specifically and expressly stated.

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NAPLES, FLORIDA 34109130 EAST 30<sup>TH</sup> STREET  
FIFTH FLOOR  
NEW YORK, NY 10016TYLER B. KORN, ESQ.  
TKORN@KORNTAX.COM  
ADMITTED TO PRACTICE IN NEW YORK,  
FLORIDA, THE U.S. TAX COURT, THE  
COURT OF FEDERAL CLAIMS AND U.S.  
DISTRICT COURT, M.D. FLORIDA

February 18, 2013

*Via Facsimile: 859-669-3783*Joe Kennedy  
Internal Revenue Service  
P.O. Box 2508  
Cincinnati OH 45201Re: Request for Retroactive Reinstatement of Recognition of Exempt Status under Section 501(c)(3) following Automatic Revocation, Pursuant to IRS Notice 2011-44;Automatically Revoked Exempt Organization; Zionist Organization of America; EIN: 13-5628475

Dear Mr. Kennedy:

Thank you for your correspondence dated January 30, 2013 regarding the Zionist Organization of America (the "Organization"), which requested additional information. The answers and responses are set forth below, in the same order and number as presented by your requests.

1. The mission of the Organization is fundamentally anti-terrorist in nature, offering only limited opportunities for interaction with individuals listed on Government "watch lists."

Nevertheless, the Organization routinely reviews foreign business contacts -- always in advance when practicable -- against the OFAC list of designated individuals.

This protocol is especially relevant in the Organization's Israeli office, where the Organization's in-country regional director is especially stringent in his due diligence regarding this matter.

As a point of institutional control, a senior Organization executive and attorney, Susan B. Tuchman, Esq. -- director of the Organization's Center for Law & Justice -- is charged with a periodic review of compliance with this policy in both the Organization's national headquarters and regional offices. In connection with her periodic review of compliance, Ms. Tuchman contacts the responsible parties in each of the Organization's regional offices to confirm their non-dealing with

TELEPHONE: (212) 354-4300

FACSIMILE: (212) 354-4310

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any individual, group or entity appearing on the SDN ("Specially Designated Nationals") list, and to remind such parties to review the periodically updated SDN list, especially by subscribing for e-mail updates. A copy of Ms. Tuchman's script is attached hereto as Attachment 1.

In the United States, the Organization is a member of the Secure Community Network (SCN), the national non-profit homeland security initiative of the Jewish Federations of North America and the Conference of Presidents of Major American Jewish Organizations. This allows the Organization to access periodic updates on security issues by federal law enforcement and provides a means for communication with relevant agencies in case the organization is the target of suspicious or threatening activity.

Several years ago, the Organization was the recipient of a grant from the United States Department of Homeland Security to install advanced video security systems in its national headquarters building in New York City. The Organization maintains this security system and employs a licensed, armed guard service to maintain building security.

2. The Organization is filing an amendment to its Articles of Incorporation to include the required language contained in your letter. Upon receipt of certification of filing from the New York State Department of Corporations, such certification will be forwarded promptly to your attention. It is our expectation that such certification will be available within approximately two (2) weeks of the date of this letter.

Per our telephone discussion, it is important to note that the Organization was actually incorporated by statute, as an act of the New York State legislature, in 1928, to serve and function as a not-for-profit corporation. It is for this historic reason alone that the specified language was not included in any certificate of incorporation.

3. Request 3 stated that on Part V, Item 1a of the Organization's Form 1023 application, the Organization listed only one (1) board member. Such section of the Organization's Form 1023 application included the name of only one (1) board member merely because that board member (Morton Klein, National President) is the only board member to which the Organization provides compensation. We apologize if the full list of board members was being requested by Part V, Item 1a. That full list is contained on Attachment 2 hereto.
4.
  - a. The Organization's Board of Directors' HR/Compensation Committee determines the salary levels and amounts for officers, directors, trustees and employees. Attachment 3 hereto contains a copy of the HR/Compensation Committee's report on the establishment of compensation rates for executive staff/officers. The report sets forth the Committee's methodology in setting compensation rates.
  - b. As requested, Attachment 4 hereto contains comparable information showing other non-profit organizations' salaries for the Organization's positions, in similar geographic locations and of similar size as the Organization. The reports generated are for the following compensated

individuals: Stanley Kessock; Susan Tuchman, Dan Pollak, David Drimer, Morton Klein and Josh London.

5. On its IRS Form 1023 Application, the Organization indicated that it maintains or will maintain separate accounts for a contributor under which the contributor has the right to advise on the use or distribution of funds. The sole reason that the Organization so indicated was due to its relationship with a 501(c)(3) donor-advised fund, FJC – Foundation of Philanthropic Funds. Please see IRS Form 1023, Part VIII, Line 15 description and attachments.
6. N/A. Please see response to 5 above.
7.
  - a. Please see Attachment 5 for the qualifications and experience of the instructors leading these events.
  - b. The Organization's events are typically provided in conjunction with, or co-sponsorship by college or university campus organizations (e.g., a Hillel or another pro-Israel group) or by other exempt organizations: Camera (Committee for Accuracy in Middle East Reporting in America); and Hasbara Fellowships.
  - c. The Organization's Board members have no related for-profit or non-profit businesses.
  - d. Informational events and seminars sponsored or hosted by the Organization are open to participants without charge or admission fee.
  - e. Please see Attachment 6 for sample flyers and brochures distributed at events.
8.
  - a. The Organization advocates and educates regarding the US-Israel relationship, the Middle East peace process, U.S. foreign policy in the Middle East, U.S. foreign aid, the global war on terror, and on issues related to foreign and domestic anti-Semitism. The Organization's efforts to influence legislation and the legislative process consist primarily of direct appeals to Congress in the form of issue education. These direct appeals involve letter writing, telephone calls, and in-person meetings with legislators and their staff members, and with influential politicians.
    - i. Twenty-five percent (25%) of the collective labor of the Organization's Government Relations staff is spent in direct contact with Members of Congress or their staffs, discussing legislation and the issues on which the Organization is focused. This translates into \$72,160 for the latest fiscal year. In addition, while the Organization does not incur any grassroots lobbying costs, it did incur direct lobbying expenditures in the amount of \$8,941 during the most recent fiscal year, in connection with its annual activists' mission to Washington, D.C.

- b. The Organization communicates directly, in person, over the phone and via email-with members of Congress and their staff, and helps facilitate communication between Congressional offices in furtherance of specific issues or legislation. In coordination with specific Congressional offices, the Organization also plans and organizes educational briefings on issues and public policy specifically to inform members of Congress and their staff.

The Organization also periodically facilitates direct communication between Organization members and their elected representatives regarding issues and public policy. More broadly, the Organization also fosters connections between organizational and communal lay leaders, issue-advocacy coalitions, public policy think-tanks, policy analysts, scholars, and journalists in an effort to influence the framework of public policy debate and discussion.

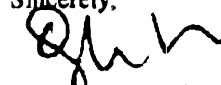
- i. Recent lobbying activities that the Organization has engaged in includes: (a) requests to move the United States Embassy in Israel from Tel Aviv to Jerusalem; and (b) the reform of Title VI of the Civil Rights act to ensure that Jewish students are covered in the law.
- ii. A combined total of 55% of the collective labor of the Organization's Government Relations staff is spent on direct and indirect lobbying.
- iii. The amount of money appropriated and spent for lobbying activities: \$167,693 (most recent fiscal year).
- c. The Organization filed IRS Form 5768 in 1998, as confirmed by telephone conference on October 29, 2012 with the Internal Revenue Service's Exempt Organizations Department (Officer Ms. Gossett, ID Number 0571347). There is, unfortunately, no transcript of election, or other written confirmation, that the Internal Revenue Service has been able to provide to us, and the Organization did not retain a copy of its filed Form 5768. For purposes of completeness only, Attachment 7 contains a newly executed Form 5768.
9. a. A sample copy of the Organization's application form for the annual leadership training program is included as Attachment 8 hereto.
- b. Eligibility for the program is based on the following criteria: academic record, work/intern experience, pro-Israel activism experience or a desire to become more active in advocating a strong pro-Israel message on college campus.
- i. Relatives of the selection committee are eligible to apply for the program. No relative of any member of the selection committee has ever applied for, or participated in, the program. In the event that a relative of the selection committee were to apply for

participation in the program, the committee's procedures would require the relative on the selection committee to be recused both from any decision regarding the acceptance or rejection of the related applicant, and from any interviews of such applicant.

- ii. Any current college student or graduate student is eligible to apply for the program. The ZOA Leadership Mission to Israel typically brings between 20-25 students on the trip.
- c. All students selected for the trip are put through a rigorous interview with a member of the selection committee. Those who perform best on their interview, and outperform other applicants in terms of activism, pro-Israel attitude and academic record are selected to the program.
- d. The program is publicized through social media (Facebook, Twitter, etc.) as well as with fliers posted throughout college campuses across the United States. Word of mouth has also helped recruit some of the best applicants in recent years.
  - i. Please see flyer attached as Attachment 9.
- e. Students are required to attend all programming on the trip. If they fail to do so they lose the deposit they make and run the risk of removal from the Leadership Mission. Upon returning home from the trip, students are required to use the tools learned in Israel to advocate relevant issues on their campus. Students also work with ZOA Campus Coordinators to bring ZOA events and programming to their specific campuses.
- f. Program funds are monitored through the ZOA accounting department, National Executive Director David Drimer and ZOA President Morton Klein. The Campus Coordinators who supervise the program are in charge of petty cash for the duration of the trip.
  - i. Any misuse of program funds would be investigated under the normal ZOA procedure for misuse of funds.
- g. The names for the selection committee members are Aaron Marcus, Sharona Whisler, David Kadosh and Avi Davidov. ZOA President Morton Klein and National Executive Director David Drimer also have final approval of all applicants. The selection committee members are also the ZOA Campus Coordinators, and their qualifications can be found in answers to Question 7.

If you should have any questions or require any clarification to the foregoing responses, please do not hesitate to contact me. Thank you for your kind consideration and continued assistance in connection with this matter.

Sincerely,

A handwritten signature in black ink, appearing to read 'Tyler B. Korn', with a stylized flourish at the end.

Tyler B. Korn, Esq.

## ATTACHMENT 1

In the course of our work for the ZOA, some of us may come into contact with foreign nationals. We have an international presence, particularly given our office in Israel, which may bring us into contact with foreign individuals, groups and entities. We thus all must be aware of the need to comply with federal regulations intended to enhance the national security of the U.S.

The U.S. Treasury Department plays a role in enhancing national security. The Treasury Department has an Office of Foreign Assets Control (OFAC), which publishes a list of individuals and companies owned or controlled by, or acting for or on behalf of, targeted countries. It also lists individuals, groups and entities, such as designated terrorists, that are not country specific. Collectively, these individuals and companies are called "Specially Designated Nationals" or "SDNs." Their assets are blocked and U.S. persons are generally prohibited from dealing with them.

We each need to heed this prohibition by not dealing with any individual, group or entity that appears on the SDN List. Here is a link to the current alphabetical SDN List:

<http://www.treasury.gov/ofac/downloads/t11sdn.pdf>.

It is important to remember that the SDN List changes and is updated periodically. Please make sure to sign up to receive e-mail updates when the information changes:

[https://public.govdelivery.com/accounts/USTREAS/subscriber/new?pop=t&topic\\_id=USTREAS\\_89](https://public.govdelivery.com/accounts/USTREAS/subscriber/new?pop=t&topic_id=USTREAS_89)

Whenever there is the possibility of your dealing with an individual, group or entity that you suspect might be on the SDN List, you must check the List first before having any dealings with him/her/it. If the individual, group or entity is on the List, then federal regulations prohibit you from dealing with him/her/it. If such a situation ever arises, please notify Dave Drimer immediately by e-mail, with a copy to me.

Every six months, please send an e-mail to Dave, confirming that you have not dealt with any individual, group or entity on the SDN List. I would appreciate it if you would copy me on the e-mail. I will send out reminder e-mails at each six-month mark.

Thanks for your cooperation. If you have any questions, please contact Dave or me.

Susan

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## ATTACHMENT 3

**REPORT OF THE ZOA BOARD HR/COMPENSATION COMMITTEE ON THE ESTABLISHMENT OF  
COMPENSATION RATES FOR EXECUTIVE STAFF/OFFICERS**

The private inurement prohibition requires that a public charity that has been granted tax-exempt status under Section 501 (c) (3) of the Internal Revenue Code operate so that none of its income or assets unreasonably benefits any of its board members, officers or key employees. These types of individuals are commonly referred to as "insiders". The most common type of private inurement is excessive compensation paid to insiders.

The IRS has significantly increased its enforcement efforts in this area and recently assessed millions of dollars in penalties for these types of violations. In addition, the IRS has indicated that it will now include excessive compensation analyses in every future audit it conducts. It's important to note, however, that individuals working for a charity are allowed to be reasonably compensated. They are not required to accept reduced compensation simply because they provide their services to a charity rather than to a taxable organization. The private inurement prohibition simply requires that the total compensation paid by a charity to an insider be fair and reasonable. For an insider's compensation to be fair and reasonable there must be an approximately equal exchange of benefits between the charity and the insider so that the insider does not receive an unreasonable or unwarranted benefit from the charity.

Whether an insider's total compensation is fair and reasonable is determined on a case-by-case basis using a process which requires a charity to gather comparable data regarding what similarly situated individuals running similar organizations are paid. Nonprofit law experts note that there are several factors commonly considered to evaluate the reasonableness of an insider's compensation, including:

1. The compensation paid by similar organizations, both exempt and taxable, for equivalent positions in the same community or geographic area;
2. The charity's need for the particular services of the person in question;
3. The uniqueness of the person's background, education, training, experience, and responsibilities;
4. Whether the compensation was approved by an independent board of directors;
5. The size and complexity of the charity's income and assets and the number of employees the charity has;
6. The person's prior compensation arrangements;
7. The person's job performance;
8. The relationship of the person's compensation to the compensation paid to the charity's other employees; and
9. The number of hours the person spends performing his or her job.

It's important to note that "total compensation" paid by a charity to an insider includes more than just the insider's salary or wages. It includes all other forms of compensation the insider receives, such as

bonuses, commissions, royalties, fringe benefits, deferred compensation, retirement and pension benefits, etc. It's also important to note that very large salaries and non-cash benefits paid to certain key employees can often be reasonable when one considers the employee's experience and expertise. According to nonprofit law experts, a charity can avoid violating the private inurement prohibition for compensation it pays to an insider as long as it is able to:

- Describe fully and accurately all aspects of the insider's total compensation package;
- Explain exactly how the charity determined the insider's total compensation package;
- Describe adequately and accurately the insider's duties and responsibilities;
- Provide adequate documentation, such as comparable salaries paid by similar organizations, that show the reasonableness of the insider's compensation; and
- Show through appropriate documentation that the charity's governing body approved the amount of the insider's compensation and that the insider or someone related to the insider did not participate in the process.

In order to help charities comply with this complex area of law, the IRS has established a "rebuttable presumption" that payments to insiders are presumed to be reasonable and not excessive if the following steps were taken:

- a. The charity's board obtained and relied on appropriate comparability data prior to making its determination;
- b. The total compensation package was approved in advance by the charity's board, and no individuals who had an actual or potential conflict of interest with respect to the compensation arrangement participate in the deliberations; and
- c. The charity's board adequately and contemporaneously documented the basis for its determination.

If the above three steps were taken, the IRS may only rebut the presumption of reasonableness if it can show that the comparability data relied on by the charity's board was inappropriate.

Based on the foregoing, several steps were taken to arrive at a fair and reasonable compensation rate for each of the positions within ZOA which run the organization:

- ✓ Utilizing the body of work previously performed by the Quatt Associates study, the same group of 10 organizations which their study selected was identified again for the current purpose. As Quatt Associates pointed out in their study, the median budget of these organizations is greater than that of ZOA. However, the ZOA's reputation, influence and effectiveness make it comparable to other leading advocacy organizations.
- ✓ Each of the positions for which a compensation rate is recommended is priced against comparable positions at each comparator organization.

- ✓ We have used the median compensation among the comparator organizations as the appropriate market rate for each of the positions reviewed. This measure eliminates data that may vary wildly from the bulk of data, which would throw off the validity of the information if we were to use the mean values produced. The median measure also puts the rates in the thick of the compensation mix, rather than placing the rates at the fringes of the organizational universe.

As the attached spreadsheet indicates, an increase in the base compensation rate of 10% for Mr. Klein would result in his total compensation placing approximately 11% below the median for the comparator group against which his total compensation is fairly measured.

It is the recommendation of the HR/Compensation Committee that this rate of increase be implemented, in consideration of several factors. The first of these is Mr. Klein's unique abilities in carrying out the responsibilities of his position. His performance continues to be at the highest level, and as a result, the organization continues to enjoy a very effective and visible position as a leader among the advocates on behalf of Israel and the Jewish people. This, in turn, greatly assists the organization's fundraising abilities since many large, like-minded donors are easily motivated to provide financial assistance to the organization's efforts, personified by Mr. Klein.

Finally, the compensation data assembled in the attached spreadsheet supports the increase at the recommended rate, while recognizing the realities of the current financial circumstances. It reflects the fact that Mr. Klein hasn't received a rate increase since the beginning of September, 2008. As important, it also reflects the fact that Mr. Klein received two non-recurring payments as recommended by the consulting firm of Quatt Associates, and adopted by the Board previously, in order to rectify the fact that Mr. Klein received no compensation for the first five years in his position, and was subsequently compensated below the market level for the position. These payments have the effect of masking the true comparative total compensation level for 2010 and beyond. The spreadsheet clearly reflects this disparity in its references to "apples to apples" figures and in the 4<sup>th</sup> year projections. The basis for the rate recommendation may be found in these figures.

# Personal Salary Report for

**KESOCK, STANLEY**

 Summary **S**

## You and Your Market

Your estimated market value: \$97,068-\$104,150.

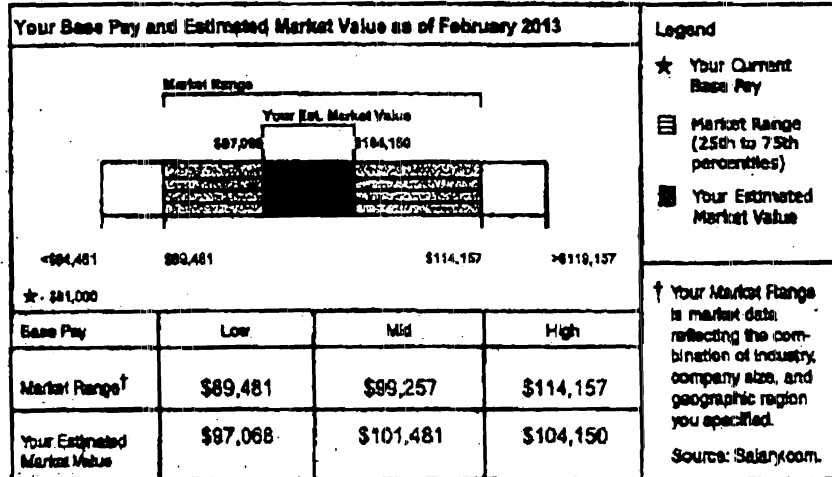
## ATTACHMENT 4

Your estimated market value in base pay is \$97,068 to \$104,150. Your estimated bonuses and other forms of cash compensation is discussed in the Market Data section. **Total Cash Compensation.** \* Because your base pay is below both the market range and your estimated market value, you might be able to negotiate for an equity adjustment beyond the average raise provided there are no significant performance issues.

2. Find out what companies like yours - same size, industry, and region - are paying for your job. This is the market range.

3. Know your strongest personal variables - the things employers could pay more for.

4. Before presenting this information to anyone, be sure to read all sections of this report.



## Fast Facts

Salary.com's compensation research shows that the average raise for the typical Corporate Compliance Director is expected to be 2.3 to 5.4 percent this year, or \$1,883 to \$4,374 in terms of your current base pay.

## Your Profile

Actual job title: Corporate Compliance Director

Industry: Edu., Gov't. & Nonprofit

Company size: 25 - 50

Geography: New York, NY

Base pay: \$81,000

Base plus bonus: \$81,000

You selected the following job title and job description as being the closest match to what you do.

**Corporate Compliance Director**  
Directs programs, policies, and practices to ensure that all business units are in compliance with financial policy and reporting regulations. Tracks laws and regulations that might affect the organization's policies and implements necessary changes. Requires a bachelor's degree in area of specialty and at least 10 years of experience in the field or in a related area. Demonstrates expertise in a variety of the field's concepts, practices, and procedures. Relies on extensive experience and judgment to plan and accomplish goals. Performs a variety of tasks. Leads and directs the work of others. A wide degree of creativity and latitude is expected. Typically reports to top management.

## Your Personal Variables

The personal variables that most influence your pay are as follows.

Negotiation Strengths		Salary.com Impact Analysis	The chart shows which of your personal variables have the most positive impact on your pay as a Corporate Compliance Director. You might find it helpful to emphasize these strengths in a negotiation.
Years of experience	40	● ● ● ● ●	
Education	Bachelor's Degree	● ● ● ○ ○	
Reports to whom	Senior/Top management	● ● ● ○ ○	The page "Personal Variables" in the Personal Outlook section is a fuller summary of the aspects of your background that influence your pay.

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# Personal Salary Report for Kenexa Troubleshooting

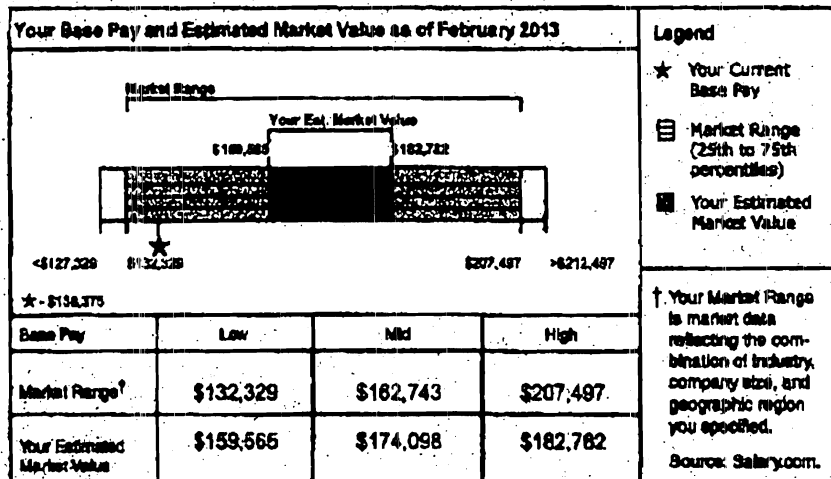
Summary **S**

## You and Your Market

TUCHMAN, SUSAN

Your estimated market value: \$159,565-\$182,782.

Your estimated market value in base pay is \$159,565 to \$182,782. Your estimated market value including bonuses and other forms of cash compensation is discussed in the Market Data section under "Your Total Cash Compensation."



## Insider's Tips

### Research Your Pay

- 1 Match your job to the most appropriate job description, not just the closest job title.
- 2 Find out what companies like yours - same size, industry, and region - are paying for your job. This is the market range.
- 3 Know your strongest personal variables - the things employers could pay more for.
- 4 Before presenting this information to anyone, be sure to read all sections of this report.

## Fast Facts

Salary.com's compensation research shows that the average raise for the typical Top Division Legal Executive is expected to be 2.3 to 5.4 percent this year, or \$3,183 to \$7,472 in terms of your current base pay.

## Your Profile

Actual job title: Top Division Legal Executive  
 Industry: Edu., Govt. & Nonprofit  
 Company size: 25 - 50  
 Geography: New York, NY  
 Base pay: \$138,375  
 Base plus bonus: \$138,375

You selected the following job title and job description as being the closest match to what you do.

### Top Division Legal Executive

Plans and directs all aspects of a division's legal affairs and ensures maximum protection of its legal rights. Leads the defense of the division in lawsuits and the prosecution of lawsuits on behalf of the division against others. Provides legal expertise to other departments where needed. Must be a graduate of an accredited law school with at least 10 years of experience and be admitted into the state bar. Demonstrates expertise in a variety of the field's concepts, practices, and procedures. Relies on extensive experience and judgment to plan and accomplish goals. Performs a variety of tasks. Leads and directs the work of others. A wide degree of creativity and latitude is expected. Typically reports to top management.

## Your Personal Variables

The personal variables that most influence your pay are as follows.

Negotiation Strengths		Salary.com Impact Analysis	The chart shows which of your personal variables have the most positive impact on your pay as a Top Division Legal Executive. You might find it helpful to emphasize these strengths in a negotiation.
Performance rating	Excellent	● ● ● ● ○	
Years of experience	22	● ● ● ● ○	
Education	JD, MD, PhD or Equivalent	● ● ● ● ○	
		The page "Personal Variables" in the Personal Outlook section is a fuller summary of the aspects of your background that influence your pay.	

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# Personal Salary Report for

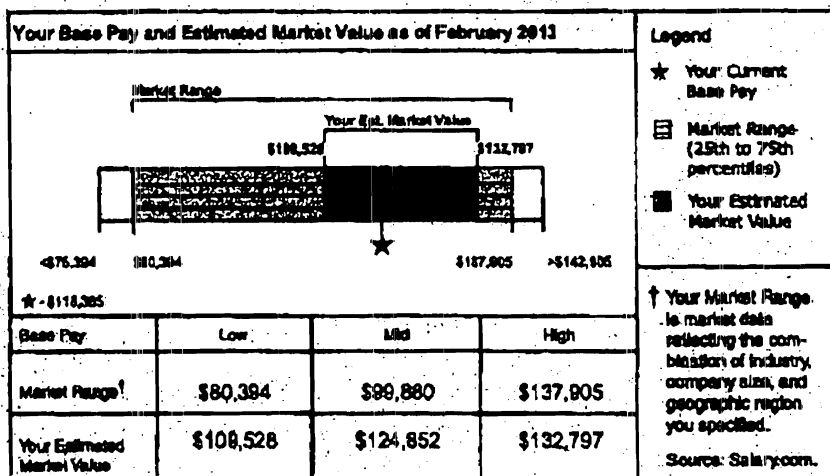
Summary **S**

## You and Your Market

POLLAK, DAN

Your estimated market value: \$109,528-\$132,797.

Your estimated market value in base pay is \$109,528 to \$132,797. Your estimated market value including bonuses and other forms of cash compensation is discussed in the Market Data section under "Your Total Cash Compensation."



## Insider's Tips

### Research Your Pay

- 1 Match your job to the most appropriate job description; not just the closest job title.
- 2 Find out what companies like yours - same size, industry, and region - are paying for your job. This is the market range.
- 3 Know your strongest personal variables - the things employers could pay more for.
- 4 Before presenting this information to anyone, be sure to read all sections of this report.

## Fast Facts

Salary.com's compensation research shows that the average raise for the typical Lobbyist is expected to be 2 to 4.8 percent this year, or \$2,388 to \$6,882 in terms of your current base pay.

## Your Profile

Actual job title: Lobbyist

Industry: Edu., Gov't. & Nonprofit

Company size: 28 - 50

Geography: Washington, DC

Base pay: \$118,385

Base plus bonus: \$118,385

You selected the following job title and job description as being the closest match to what you do.

**Lobbyist**  
Contacts members of Congress and other elected officials to persuade them to support legislation favorable to clients' interests. Studies proposed legislation to determine possible effect on clients. May require a bachelor's degree and 5-8 years of direct experience in the field. Familiar with a variety of the field's concepts, practices, and procedures. Relies on extensive experience and judgment to plan and accomplish goals. Performs a variety of tasks. May lead and direct the work of others. A wide degree of creativity and latitude is expected. Typically reports to a manager or head of a unit/department.

## Your Personal Variables

The personal variables that most influence your pay are as follows.

Negotiation Strengths		Salary.com Impact Analysis	The chart shows which of your personal variables have the most positive impact on your pay as a Lobbyist. You might find it helpful to emphasize these strengths in a negotiation.
Years of experience	32	● ● ● ● ● ● ● ●	
Reports to whom	Senior/Top management	● ● ● ● ● ○	
Performance rating	Above expectations	● ● ● ● ● ○	

The page "Personal Variables" in the Personal Outlook section is a fuller summary of the aspects of your background that influence your pay.

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# Personal Salary Report for

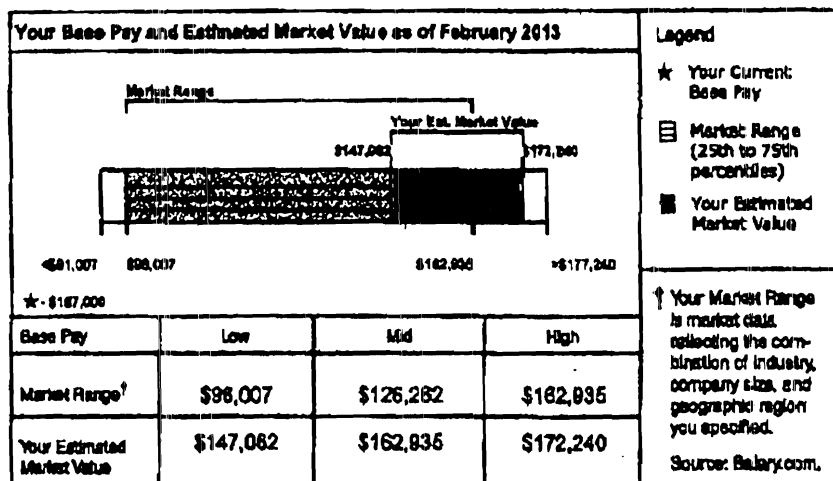
Summary **S**

## You and Your Market

DRIMER, DAVID

Your estimated market value: \$147,062-\$172,240.

Your estimated market value in base pay is \$147,062 to \$172,240. Your estimated market value including bonuses and other forms of cash compensation is discussed in the Market Data section under "Your Total Cash Compensation."



## Insider's Tips

### Research Your Pay

- 1 Match your job to the most appropriate job description, not just the closest job title.
- 2 Find out what companies like yours - same size, industry, and region - are paying for your job. This is the market range.
- 3 Know your strongest personal variables - the things employers could pay more for.
- 4 Before presenting this information to anyone, be sure to read all sections of this report.

## Fast Facts

Salary.com's compensation research shows that the average rates for the typical Chief Operating Officer is expected to be 2.3 to 5.4 percent this year, or \$4,301 to \$10,088 in terms of your current base pay.

## Your Profile

Actual job title: Chief Operating Officer

Industry: Edu., Gov't. & Nonprofit

Company size: 25 - 50

Geography: New York, NY

Base pay: \$187,000

Base plus bonus: \$187,000

You selected the following job title and job description as being the closest match to what you do.

### Chief Operating Officer

Plans and directs all aspects of an organization's operational policies, objectives, initiatives. Responsible for the attainment of short- and long-term financial and operational goals. Directs the development of the organization to ensure future growth. Requires a bachelor's degree with at least 15 years of experience in the field. Demonstrates expertise in a variety of the field's concepts, practices, and procedures. Relies on extensive experience and judgment to plan and accomplish goals. Performs a variety of tasks. Leads and directs the work of others. A wide degree of creativity and latitude is expected. Typically reports to chief executive officer.

## Your Personal Variables

The personal variables that most influence your pay are as follows.

Negotiation Strengths		Salary.com Impact Analysis	<p>The chart shows which of your personal variables have the most positive impact on your pay as a Chief Operating Officer. You might find it helpful to emphasize these strengths in a negotiation.</p> <p>The page "Personal Variables" in the Personal Outlook section is a fuller summary of the aspects of your background that influence your pay.</p>
Performance rating	Superior	● ● ● ● ●	
Years of experience	38	● ● ● ● ●	
Education	Master's Degree or MBA	● ● ● ● ○	

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## Your Total Cash Compensation

Market Data **M**

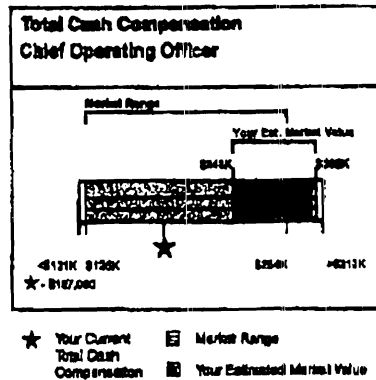
### Facts

Your current total cash compensation of \$187,000 places you at approximately the 50th percentile for a Chief Operating Officer working in the Edu., Gov't. & Nonprofit industry in organizations of 25 - 50 employees in New York, NY.

The table shows the market total cash compensation figures for a Chief Operating Officer based on scope factors including company size, industry, and geography.

Total Cash Compensation Chief Operating Officer			
Percentiles	25th	50th median	75th
All sizes; All Industries; All U.S.	\$443,923	\$871,880	\$1,043,060
25 - 50 employees; All Industries; All U.S.	\$148,269	\$220,463	\$334,582
25 - 50 employees; Edu., Gov't. & Nonprofit; All U.S.	\$114,858	\$170,402	\$258,228
25 - 50 employees; Edu., Gov't. & Nonprofit; New York, NY.	\$126,242	\$187,617	\$284,816

The chart compares your current total cash compensation and estimated market value to the market range.



### Definition

Total cash compensation is base pay plus any cash incentives (bonuses) paid during the year.

### Insider's Tips

Bonus payments vary year to year based on a number of factors, including business, group, and individual performance.

If your employer typically pays you a bonus, you should review the plan with your boss or a human resources representative to see how you can maximize this year's opportunity.

Bonuses take many forms. For example, in addition to an incentive based on performance, you might be eligible for a *retention bonus* for bringing an employee into the company, or a *gain sharing bonus* for improving productivity. Read your employee manual carefully to see what types of bonuses your employer gives out.

### Point/Counterpoint

In a negotiation, you might hear this.

- This job typically does not include a bonus.
- The company did not meet its targets / everyone's bonus is small this year / some people are not getting a bonus this year.
- You did not reach your targets.

You can prepare talking points by doing this.

- Your market data shows the typical total cash compensation for the typical person doing this job in the industry, company size, and geographic area you selected. If your company does not pay bonuses for this job, you should receive a higher base pay to bring your total cash compensation in line with the market. If this is the case, use this page, rather than "Your Base Pay," as your guide for discussions about your base pay.
- Prepare to show the extent to which you achieved or exceeded your targets. If bonuses are smaller, but some people are getting them, use your achievements to make the case that you deserve a bonus.
- If you did not reach your targets, it will be difficult to make the case for a large bonus. Understand where you fell short and how you can improve in the future.

### Background: Your Total Cash Compensation

Bonuses and other types of incentives reward short-term performance and achievements based on some combination of company, group, and individual performance. This is a variable, "at risk" form of compensation. When combined with base salary, it provides a competitive total cash compensation opportunity.

Bonuses make up a larger portion of your total compensation as you move to higher levels and take on more responsibility. Corporate triumphs matter more to your bonus too, since at higher levels, you are more accountable for the company's success.

Companies have to work hard to attract and retain strong performers. In recent years, companies have included more of their workforces in their annual incentive plans, sometimes even nonexempt hourly workers. These plans allow more employees to share the wealth created by their work.

Of course, if the company doesn't create much wealth, there isn't much to share. (In contrast to base salary, bonuses are usually not guaranteed from year to year, so they can be an effective way for an employer to have a lower fixed component of its personnel budget - and pay small bonuses or no bonuses in lean years.)

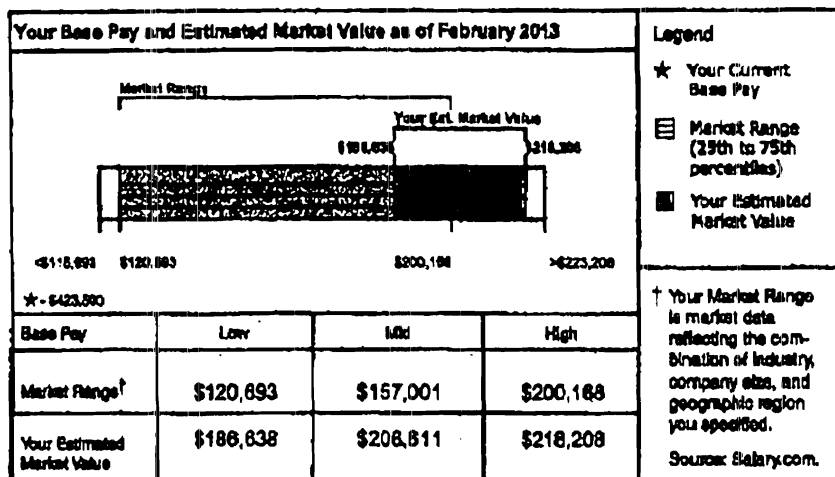
# Personal Salary Report for KLEW, MARTON

Summary **S**

## You and Your Market

Your estimated market value: \$186,638-\$218,208.

Your estimated market value in base pay is \$186,638 to \$218,208. Your estimated market value including bonuses and other forms of cash compensation is discussed in the Market Data section under "Your Total Cash Compensation."



## Insider's Tips

### Research Your Pay

- 1 Match your job to the most appropriate job description, not just the closest job title.
- 2 Find out what companies like yours - same size, industry, and region - are paying for your job. This is the market range.
- 3 Know your strongest personal variables - the things employers could pay more for.
- 4 Before presenting this information to anyone, be sure to read all sections of this report.

## Fast Facts

Salary.com's compensation research shows that the average raise for the typical Chief Executive Officer is expected to be 2.3 to 5.4 percent this year, or \$8,741 to \$22,868 in terms of your current base pay.

## Your Profile

Actual job title: Chief Executive Officer  
 Industry: Edu., Gov't. & Nonprofit  
 Company size: 25 - 50  
 Geography: New York, NY  
 Base pay: \$423,500  
 Base plus bonus: \$423,500

You selected the following job title and job description as being the closest match to what you do.

### Chief Executive Officer

Plans and directs all aspects of an organization's policies, objectives, and initiatives. Responsible for the short- and long-term profitability and growth of the company. May require a bachelor's degree with at least 15 years of experience in the field. Demonstrates expertise in a variety of the field's concepts, practices, and procedures. Relies on extensive experience and judgment to plan and accomplish goals. Performs a variety of tasks. Leads and directs the work of others. A wide degree of creativity and latitude is expected. May preside over board of directors.

## Your Personal Variables

The personal variables that most influence your pay are as follows.

Negotiation Strengths		Salary.com Impact Analysis	The chart shows which of your personal variables have the most positive impact on your pay as a Chief Executive Officer. You might find it helpful to emphasize these strengths in a negotiation.  The page "Personal Variables" in the Personal Outlook section is a fuller summary of the aspects of your background that influence your pay.
Performance rating	Superior	● ● ● ● ●	
Years of experience	44	● ● ● ● ●	
Education	Master's Degree or MBA	● ● ● ● ○	

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## Your Total Cash Compensation

Market Data **M**

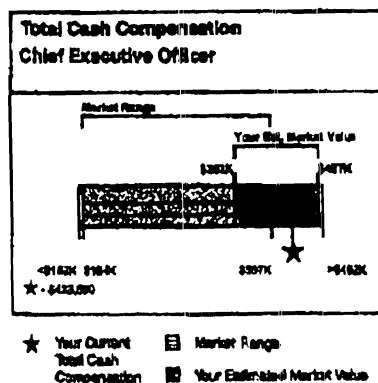
### facts

Your current total cash compensation of \$423,600 places you at approximately the 79th percentile for a Chief Executive Officer working in the Edu., Gov't. & Nonprofit industry in organizations of 25 - 50 employees in New York, NY.

The table shows the market total cash compensation figures for a Chief Executive Officer based on scope factors including company size, industry, and geography.

Total Cash Compensation Chief Executive Officer			
Percentiles	25th	50th median	75th
All sizes; All Industries; All U.S.	\$757,122	\$1,203,382	\$1,603,610
25 - 50 employees; All Industries; All U.S.	\$206,709	\$316,622	\$406,836
25 - 50 employees; Edu., Gov't. & Nonprofit; All U.S.	\$160,072	\$233,364	\$362,033
25 - 50 employees; Edu., Gov't. & Nonprofit; New York, NY.	\$104,612	\$256,146	\$397,871

The chart compares your current total cash compensation and estimated market value to the market range.



### Definition

Total cash compensation is base pay plus any cash incentives (bonuses) paid during the year.

### Insider's Tips

Bonus payments vary year to year based on a number of factors, including business, group, and individual performance.

If your employer typically pays you a bonus, you should review the plan with your boss or a human resources representative to see how you can maximize this year's opportunity.

Bonuses take many forms. For example, in addition to an incentive based on performance, you might be eligible for a *retention bonus* for bringing an employee into the company; or a *gain sharing* bonus for improving productivity. Read your employee manual carefully to see what types of bonuses your employer gives out.

### Point/Counterpoint

In a negotiation, you might hear this.

- This job typically does not include a bonus.
- The company did not meet its targets / everyone's bonus is small this year / some people are not getting a bonus this year.
- You did not reach your targets.

You can prepare talking points by doing this.

- Your market data shows the typical total cash compensation for the typical person doing this job in the industry, company size, and geographic area you selected. If your company does not pay bonuses for this job, you should receive a higher base pay to bring your total cash compensation in line with the market. If this is the case, use this page, rather than "Your Base Pay," as your guide for discussions about your base pay.
- Prepare to show the extent to which you achieved or exceeded your targets. If bonuses are smaller, but some people are getting them, use your achievements to make the case that you deserve a bonus.
- If you did not reach your targets, it will be difficult to make the case for a large bonus. Understand where you fell short and how you can improve in the future.

### Background: Your Total Cash Compensation

Bonuses and other types of incentive reward short-term performance and achievements based on some combination of company, group, and individual performance. This is a variable, "at risk" form of compensation. When combined with base salary, it provides a competitive total cash compensation opportunity.

Bonuses make up a larger portion of your total compensation as you move to higher levels and take on more responsibility. Corporate triumphs matter more to your bonus too, since at higher levels, you are more accountable for the company's success.

Companies have to work hard to attract and retain strong performers. In recent years, companies have included more of their workforces in their annual incentive plans, sometimes even nonexempt hourly workers. These plans allow more employees to share the wealth created by their work.

Of course, if the company doesn't create much wealth, there isn't much to share. In contrast to base salary, bonuses are usually not guaranteed from year to year, so they can be an effective way for an employer to have a lower fixed component of its personnel budget - and pay small bonuses or no bonuses in lean years.

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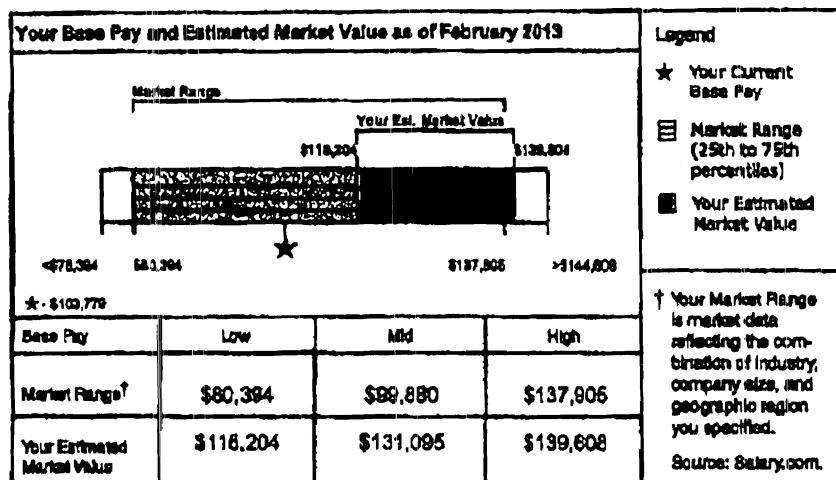
Summary **S**

## You and Your Market

LONDON, JOSH

Your estimated market value: \$115,204-\$139,608.

Your estimated market value in base pay is \$115,204 to \$139,608. Your estimated market value including bonuses and other forms of cash compensation is discussed in the Market Data section under "Your Total Cash Compensation."



## Insider's Tips

### Research Your Pay

- 1 Match your job to the most appropriate job description, not just the closest job title.
- 2 Find out what companies like yours - same size, industry, and region - are paying for your job. This is the market range.
- 3 Know your strongest personal variables - the things employers could pay more for.
- 4 Before presenting this information to anyone, be sure to read all sections of this report.

## Fast Facts

Salary.com's compensation research shows that the average raise for the typical Lobbyist is expected to be 2 to 4.8 percent this year, or \$2,078 to \$4,981 in terms of your current base pay.

## Your Profile

Actual job title: Lobbyist

Industry: Edu., Gov't. & Nonprofit

Company size: 25 - 50

Geography: Washington, DC

Base pay: \$103,779

Base plus bonus: \$103,779

You selected the following job title and job description as being the closest match to what you do.

**Lobbyist**  
Contacts members of Congress and other elected officials to persuade them to support legislation favorable to clients' interests. Studies proposed legislation to determine possible effect on clients. May require a bachelor's degree and 5-8 years of direct experience in the field. Familiar with a variety of the field's concepts, practices, and procedures. Relies on extensive experience and judgment to plan and accomplish goals. Performs a variety of tasks. May lead and direct the work of others. A wide degree of creativity and latitude is expected. Typically reports to a manager or head of a unit/department.

## Your Personal Variables

The personal variables that most influence your pay are as follows.

Negotiation Strengths		Salary.com Impact Analysis	The chart shows which of your personal variables have the most positive impact on your pay as a Lobbyist. You might find it helpful to emphasize these strengths in a negotiation.
Years of experience	17	● ● ● ● ●	
Reports to whom	Senior/Top management	● ● ● ● ○	
Education	Master's Degree or MBA	● ● ● ● ○	
			The page "Personal Variables" in the Personal Outlook section is a fuller summary of the aspects of your background that influence your pay.

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## Your Total Cash Compensation

Market Data **M**

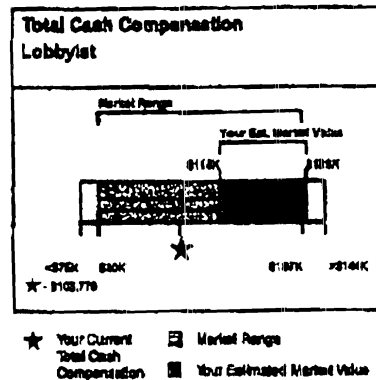
### facts

Your current total cash compensation of \$103,778 places you at approximately the 53rd percentile for a Lobbyist working in the Edu., Gov't. & Nonprofit industry in organizations of 25 - 50 employees in Washington, DC.

The table shows the market total cash compensation figures for a Lobbyist based on scope factors including company size, industry, and geography.

Total Cash Compensation Lobbyist			
Percentiles	25th	50th median	75th
All sizes; All industries; All U.S.	\$80,798	\$100,897	\$138,193
25 - 50 employees; All industries; All U.S.	\$78,840	\$97,813	\$134,505
25 - 50 employees; Edu., Gov't. & Nonprofit; All U.S.	\$73,405	\$91,395	\$126,552
25 - 50 employees; Edu., Gov't. & Nonprofit; Washington, DC.	\$80,828	\$100,388	\$137,905

The chart compares your current total cash compensation and estimated market value to the market range.



### Definition

Total cash compensation is base pay plus any cash incentives (bonuses) paid during the year.

### Insider's Tips

Bonus payments vary year to year based on a number of factors, including business, group, and individual performance.

If your employer typically pays you a bonus, you should review the plan with your boss or a human resources representative to see how you can maximize this year's opportunity.

Bonuses take many forms. For example, in addition to an incentive based on performance, you might be eligible for a referral bonus for bringing an employee into the company, or a gain sharing bonus for improving productivity. Read your employee manual carefully to see what types of bonuses your employer gives out.

### Point/Counterpoint

In a negotiation, you might hear this.

- This job typically does not include a bonus.
- The company did not meet its targets / everyone's bonus is small this year / some people are not getting a bonus this year.
- You did not reach your targets.

You can prepare talking points by doing this.

- Your market data shows the typical total cash compensation for the typical person doing this job in the industry, company size, and geographic area you selected. If your company does not pay bonuses for this job, you should receive a higher base pay to bring your total cash compensation in line with the market. If this is the case, use this page, rather than "Your Base Pay," as your guide for discussions about your base pay.
- Prepare to show the extent to which you achieved or exceeded your targets. If bonuses are smaller, but some people are getting them, use your achievements to make the case that you deserve a bonus.
- If you did not reach your targets, it will be difficult to make the case for a large bonus. Understand where you fell short and how you can improve in the future.

### Background: Your Total Cash Compensation

Bonuses and other types of incentives reward short-term performance and achievements based on some combination of company, group, and individual performance. This is a variable, "at risk" form of compensation. When combined with base salary, it provides a competitive total cash compensation opportunity.

Bonuses make up a larger portion of your total compensation as you move to higher levels and take on more responsibility. Corporate triumphs matter more to your bonus too, since at higher levels, you are more accountable for the company's success.

Companies have to work hard to attract and retain strong performers. In recent years, companies have included more of their workforces in their annual incentive plans, sometimes even nonexempt hourly workers. These plans allow more employees to share the wealth created by their work.

Of course, if the company doesn't create much wealth, there isn't much to share. In contrast to base salary, bonuses are usually not guaranteed from year to year, so they can be an effective way for an employer to have a lower fixed component of its personnel budget - and pay small bonuses or no bonuses in lean years.



## ATTACHMENT 5

**ZOA Campus Coordinators**

**Sharona Whisler** began working for ZOA in 2007 when she graduated from The George Washington University. She was a student participant in the ZOA Student Leadership Mission to Israel, Hasbara Fellowships and was an Israel Project fellow and intern. Sharona studied abroad at Hebrew University in Jerusalem and upon graduation from college, she was presented with the ICC of Greater Washington award for Outstanding Leadership and an award of recognition from Hasbara Fellowships for her years of activism on campus. She has worked for ZOA as a campus coordinator in New York, Washington, and Miami. She has staffed three ZOA Student Leadership Missions to Israel. In November, 2011 Sharona became the Managing Director of ZOA's Campus Department. Sharona lives in Miami with her husband, Josh.

**David Kadosh** is the Associate Director of Campus Programs and has recently relocated to California to establish a Western branch of the ZOA Campus Department. He is a graduate of Hofstra University, where he earned a bachelor's degree in Political Science and two minors in Arabic and Middle East and Central Asian Studies. David is proficient in Arabic and Hebrew. He is the co-founder of Hofstra University's Israel advocacy organization, EMET (Educating for Middle East Truth). David loves to travel, especially to Israel, having gone 11 times so far! Since graduation, David has continued his work on Israel advocacy with the goal of getting young people more involved in the State of Israel. David has worked for the ZOA Campus Department for the past 3 years and was the Director of Young Professional Activities in New York.

**Avi Davidov** is the ZOA Campus Coordinator for the Mid-Atlantic region. He grew up in New York and is a graduate of Queens College where he majored in Jewish history with a concentration on Israel and the Middle East. Avi is fluent in Hebrew and Russian. Throughout high-school and college, Avi tutored Hebrew to Russian immigrants in his synagogue. While in college, Avi was active with pro-Israel groups that brought ZOA programs to campus. For Avi, Zionism is a passion. His father proudly served for Israel in the Sinai and was in the reserves during the Lebanon War in 1982. With strong Zionist values, Avi plans to make Aliya in the near future. In the interim, he hopes to strengthen Israel's reputation on campuses. Avi was a participant on the ZOA Student Leadership Mission to Israel and completed an internship with the ZOA in the summer of 2011.

**Aaron Marcus** is the Northeast Campus Coordinator for the ZOA. He recently graduated Magna Cum Laude from Rutgers University in New Brunswick, NJ where he received his Bachelor's degree in Political Science. During his time at Rutgers, Aaron led the charge against anti-Israel and anti-Semitic sentiment on campus. He challenged administrators, professors and students for standing against Israel and made a name for himself writing an unapologetically pro-Israel and Zionist column in *The Daily Targum*. Aaron received international recognition for his campus activism efforts and the anti-Semitic responses he received from university officials and students. This hatred was the result of one thing only, his passionate, accurate and strong Zionist ideals. Before joining the ZOA, Aaron was a policy analyst covering the Middle East with an emphasis on Israel and Iran. His columns have been published on *National Review Online* and *The Wall Street Journal Online*; he has appeared on Fox News, Glenn Beck TV and has been

quoted in various newspapers including the *New York Daily News*, *London Daily Mail* and *Jerusalem Post*.

### **ZOA Campus Speaking Events**

**1. Bentzi Gruber** - Col. Gruber has spoken at national conferences, community events, military academies, college campuses, and middle and high schools around the world. He is currently Vice-Commander of an armored division of 20,000 soldiers, a position that followed other significant posts of command in the course of more than 30 years serving in the IDF Reserves. This position within the army has given him access to and permission to present materials and information that is usually only seen by military or government officials.

- A. Has spoken at Cornell University in coordination with the ZOA
- B. Website: <http://www.bentzigruber.com/>

**2. Our Soldiers Speak: Benjamin Anthony** - All lecturers are current reservists with firsthand combat experience in the Israel Defense Forces. Their experiences form the basis of all presentations. Lecturers speak from their personal insight into the dynamic on the ground, rather than from the point of view of a media analyst. Lectures are convened with the aim of clear communication with all those who follow the Israel-Palestinian conflict, regardless of their personal views or where they stand on the issue. Any party with a genuine interest in this issue is cordially invited to attend.

- A. Has Spoken at Binghamton University in coordination with the ZOA and Binghamton University Zionist Organization. Has also spoken At Queens College in Coordination with ZOA, Queens Israel Student Association and CAMERA
- B. Website: <http://www.oursoldiersspeak.org/>

**3. Ishmael Khalidi** - Ishmael Khaldi was born and raised in the Bedouin village of Khawalid in the Western Galilee of Israel. He earned a B.A. in Political Science from the University of Haifa, and a Masters Degree in International Relations from Tel Aviv University. Ishmael served in the Israeli Defense Forces, Defense Ministry, and the Israeli Police, before being chosen to join the Foreign Ministry in October 2004, becoming Israel's first Bedouin Diplomat. Ishmael initially served in the Arabic Media Department acting as the Spokesperson to the Arabic media during the Disengagement from Gaza. He was then transferred to the North American Division until being selected for Deputy Consul General in San Francisco, where he was stationed between the years of 2006 – 2009. July 2009- May 2010: policy adviser, foreign minister, Jerusalem.

- A. Spoke at Depaul , Purdue and other Midwest schools in coordination with the ZOA
- B. Website: <http://www.ishmaelkhalidi.com>

**4. Zion Uness** - Zion Uness is an Ethiopian Israeli who was rescued during Operation Moses. He tells of his experiences in both Ethiopia and Israel and talks about the status of Ethiopians as a minority in Israel.

- A. ZOA coordinated with Rutgers Hillel and Hasbara Fellowship to bring Zion to Campus, he was also brought to other campuses with various sponsoring groups.
- B. **Youtube of speech at Rutgers:**  
[http://www.youtube.com/watch?feature=player\\_embedded&v=IDODxOpMaJU](http://www.youtube.com/watch?feature=player_embedded&v=IDODxOpMaJU)

**5. Khaled Abu Toameh** - Khaled Abu Toameh is an award-winning, independent Israeli-Arab journalist who has covered Palestinian issues in the West Bank and Gaza for over two decades. He began his journalism career as a writer for an official PLO newspaper while attending Hebrew University. He now writes for the Jerusalem Post, and works frequently with NBC and TV-2 Denmark television. Mr. Toameh speaks out against the lack of free speech and press within the PA controlled areas and its effect on the foreign press' coverage on Israel, as well as the biased opinions within the foreign press' coverage.

- A. Has spoken at Univeristy of Miami in coordination with ZOA, University of Miami Hillel, Hasbara Fellowships, The David Project and ICC.
- B. **Website:** <http://www.gatestoneinstitute.org/biography/Khaled+Abu+Toameh>

**6. Philippe Karsenty** - Philippe Karsenty, internationally known media analyst and founder of Media-Ratings, a media watchdog which monitors the media in France and who exposed the false allegations that Israeli soldiers killed a 12-year old Palestinian, Mohammed al-Dura during a gun battle in Gaza in 2000.

Following Mr. Karsenty's reporting that France 2, a French television network, had broadcast staged footage of the alleged killing, Mr. Karsenty was sued for libel by the network. He succeeded in having a lower court judgment overturned by the Paris Court of Appeal in May 2008. France 2 has appealed the decision to the *Cour de cassation*, France's highest court.

"The al-Dura case is a continuing reminder of the ongoing serious bias of the media when it comes to Middle East matters," says Carol Flatto, South Florida Chairman of Americans for a Safe Israel, which is co-organizing Karsenty's appearances together with Elaine F. Miller, Esq. of Palm Beach. "Just last week, the Goldstone Commission Inquiry made unsubstantiated claims that Israel was guilty of war crimes," stated Ms. Flatto.

Karsenty was born into a family of Jewish immigrants from North Africa. When he was 26, he set up a share-trading company on the Paris Bourse and continued to work as a broker until 1997. In 1996, he set up a business consultancy, and in 2002, ran for Parliament on a center-right ticket, losing to Nicolas Sarkozy. In 2008, he was elected Deputy Mayor of Neuilly.

- A. Has spoken at Univeristy of Miami in coordination with ZOA, University of Miami Hillel, Hasbara Fellowships, The David Project and ICC.

## ATTACHMENT 6

# Reflections of a ~~Man~~ <sup>Man</sup> Front Line DAF Soldier

**Israeli Student Association  
and Off-Campus Speak**

51-8-642.6662

Demetrius Anthony BA U-Ford

**Handwritten behind glass panes are  
signatures of the slain American soldiers**

Through his extensive experience, he outlined the early struggles and the triumphs of the early Black Brothers in the early years of the movement to form the Black Panther Party.

Now, this dynamic and emotive speaker proudly shares his rare, first-hand insight into the humanity of Israel's soldiers; the decisions they take in times of war and the moral code to which they proudly adhere. He comes to recount the hardships he saw, the tears that were shed, the sacrifices made and the triumphs forged by the people and the soldiers of Israel, who heroically fought for the continued safety of the Jewish Homeland and Jewish People the world-over.

[illegible]

1. The first step is to identify the problem or question that needs to be answered. This involves understanding the context and the specific information required.

and the United States Department of the Interior, and the  
Department of the Interior, and the Department of the Interior,  
Department of the Interior, and the Department of the Interior,  
Department of the Interior, and the Department of the Interior."

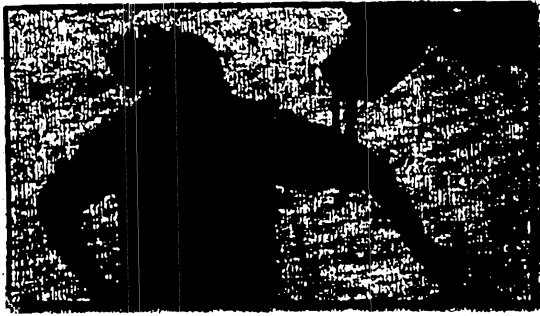
There is no doubt that the  
which is contained in the  
presented to the public in the  
form of a book, or in the  
form of a book.

The number of members of the "League of Nations" is represented by the number of members from the West, while the number of members from the East is represented by the number of members from the West.

Sgt. Benjamin Anthony at Queens College

Campbell Dome

October 10, 6:00 - 9:00 PM



## **“Ethics in the Field: An Inside Look at the Israel Defense Forces”**

**With IDF Col. (res.) Bentzi Gruber, PhD**

In **“Ethics in the Field: An Inside Look at the Israel Defense Forces,”** Col. Bentzi Gruber takes audiences behind the scenes of the IDF's daily battle to both ensure the country's security and uphold one of the most rigorous military codes of ethics in the world today. In a unique multimedia presentation combining classified IDF footage, shocking statistics, and riveting personal narration, Col. Gruber explores:

- The dilemmas constantly facing IDF commanders in locating terrorists within a civilian population;
- The IDF's unique ethical code;
- The effectiveness of the IDF's preventative efforts against terrorist attacks.

In addition to providing first-hand accounts and documentation from Operation Cast Lead and the IDF's classified counterterrorism operations, Col. Gruber also discusses the issue of the Gaza flotilla raids, the impact of the Arab Spring on terrorism against Israel, and more.

Col. Gruber has spoken at national conferences, community events, military academies, college campuses, and middle and high schools around the world. He is currently Vice-Commander of an armored division of 20,000 soldiers, a position that followed other significant posts of command in the course of more than 30 years serving in the IDF Reserves. This position within the army has given him access to and permission to present materials and information that is usually only seen by military or government officials.

Content includes footage of:

- The diversions used as cover for suicide bombings and kidnapping soldiers;
- IDF soldiers uncovering smuggling tunnels;
- Pursuit of known terrorists through civilian areas, taken by aerial drones;
- Terrorists using children as living shields and launching rockets from mosques, and more.

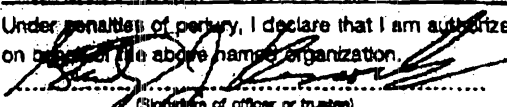
A revelatory, engaging, and thought-provoking presentation, **“Ethics in the Field”** is Col. Gruber's personal initiative to shatter the myths and present the facts missing in today's discussion of the IDF and the Israeli-Palestinian conflict.

### **Additional Information about Col. Bentzi Gruber**

A businessman and entrepreneur, Col. Gruber also established and is actively involved in **“Chesed in the Field,”** a non-profit organization that brings together IDF reservists and the chronically ill or disabled for special programs throughout the year (*chesed* is Hebrew for “kindness”). Col. Gruber has a PhD in Behavioral Science and his motivational lectures on leadership are in demand among international audiences in the military, business, education, and non-profit sectors.

***For more info, please visit [www.bentzigruber.com](http://www.bentzigruber.com) or email [bentzi.gruber@gmail.com](mailto:bentzi.gruber@gmail.com).***

ATTACHMENT 7

<b>Form 5768</b> (Rev. September 2008) Department of the Treasury Internal Revenue Service		<b>Election/Revocation of Election by an Eligible          Section 501(c)(3) Organization To Make          Expenditures To Influence Legislation</b> (Under Section 501(h) of the Internal Revenue Code)		For IRS Use Only ►	
Name of organization <b>ZIONIST ORGANIZATION OF AMERICA</b>				Employer identification number <b>13 : 5628475</b>	
Number and street (or P.O. box no., if mail is not delivered to street address) <b>4 EAST 34TH STREET</b>				Room/suite	
City, town or post office, and state <b>NEW YORK, NY</b>				ZIP + 4 <b>10016-4383</b>	
1 <b>Election</b> —As an eligible organization, we hereby elect to have the provisions of section 501(h) of the Code, relating to expenditures to influence legislation, apply to our tax year ending <b>December 31, 1998</b> and all subsequent tax years until revoked. (Month, day, and year)					
Note: This election must be signed and postmarked within the first taxable year to which it applies.					
2 <b>Revocation</b> —As an eligible organization, we hereby revoke our election to have the provisions of section 501(h) of the Code, relating to expenditures to influence legislation, apply to our tax year ending _____ (Month, day, and year)					
Note: This revocation must be signed and postmarked before the first day of the tax year to which it applies.					
Under penalties of perjury, I declare that I am authorized to make this (check applicable box) ► <input checked="" type="checkbox"/> election <input type="checkbox"/> revocation on behalf of the above named organization.					
(Signature of officer or trustee) 				Stanley J. Kessock, Chief Financial Officer (Type or print name and title)	
				2/7/13 (Date)	

## General Instructions

Section references are to the Internal Revenue Code.

Section 501(c)(3) states that an organization exempt under that section will lose its tax-exempt status and its qualification to receive deductible charitable contributions if a substantial part of its activities are carried on to influence legislation. Section 501(h), however, permits certain eligible section 501(c)(3) organizations to elect to make limited expenditures to influence legislation. An organization making the election will, however, be subject to an excise tax under section 4911 if it spends more than the amounts permitted by that section. Also, the organization may lose its exempt status if its lobbying expenditures exceed the permitted amounts by more than 50% over a 4-year period. For any tax year in which an election under section 501(h) is in effect, an electing organization must report the actual and permitted amounts of its lobbying expenditures and grass roots expenditures (as defined in section 4911(c)) on its annual return required under section 6033. See Part II-A of Schedule C (Form 990 or Form 990-EZ). Each electing member of an affiliated group must report these amounts for both itself and the affiliated group as a whole.

To make or revoke the election, enter the ending date of the tax year to which the election or revocation applies in item 1 or 2, as applicable, and sign and date the form in the spaces provided.

**Eligible organizations.** A section 501(c)(3) organization is permitted to make the election if it is not a disqualified organization (see below) and is described in:

1. Section 170(b)(1)(A)(i) (relating to educational institutions);
2. Section 170(b)(1)(A)(ii) (relating to hospitals and medical research organizations);
3. Section 170(b)(1)(A)(iv) (relating to organizations supporting government schools);
4. Section 170(b)(1)(A)(vi) (relating to organizations publicly supported by charitable contributions);
5. Section 509(a)(2) (relating to organizations publicly supported by admissions, sales, etc.); or
6. Section 509(a)(3) (relating to organizations supporting certain types of public charities other than those section 509(a)(3) organizations that support section 501(c)(4), (5), or (6) organizations).

**Disqualified organizations.** The following types of organizations are not permitted to make the election:

- a. Section 170(b)(1)(A)(j) organizations (relating to churches);

- b. An integrated auxiliary of a church or of a convention or association of churches; or
- c. A member of an affiliated group of organizations if one or more members of such group is described in a or b of this paragraph.

**Affiliated organizations.** Organizations are members of an affiliated group of organizations only if (1) the governing instrument of one such organization requires it to be bound by the decisions of the other organization on legislative issues, or (2) the governing board of one such organization includes persons (i) who are specifically designated representatives of another such organization or are members of the governing board, officers, or paid executive staff members of such other organization, and (ii) who, by aggregating their votes, have sufficient voting power to cause or prevent action on legislative issues by the first such organization.

For more details, see section 4911 and section 501(h).

**Note.** A private foundation (including a private operating foundation) is not an eligible organization.

**Where to file.** Mail Form 5768 to the Department of the Treasury, Internal Revenue Service Center, Ogden, UT 84201-0027.

## ATTACHMENT 8

**Israel Trip Information**

**A. Application.** The ZOA Student Leadership Mission to Israel is a fun and intense two weeks of Israel advocacy training in Israel. Students will have the opportunity to travel throughout Israel, including Jerusalem, Judea & Samaria, and Israel's strategic border regions: Western Negev, Galilee, and Golan Heights. Students will also meet with Knesset Members, journalists, policy experts and much more. This trip is intended for students who are Israel activists on their campus, or are planning to become Israel activists on their campus. By participating in this trip you are committing to being active in Israel advocacy on campus after the trip, and working with ZOA campus staff to bring Israel programming to your campus (Seniors are also welcome to apply, but should be prepared to discuss how advocating for Israel fits into your post-college plans). All applicants will be contacted for a follow-up interview. Acceptances are given on a rolling basis, so applying early is strongly recommended. If you have any questions, please email us at [campus@zoa.org](mailto:campus@zoa.org).

\* Required

Name: Campus: 

Year: \*

- ☐ Freshmen
- ☐ Sophomore
- ☐ Junior
- ☐ Senior
- ☐ Grad Student
- ☐ Other

Email: Phone Number: Campus Address: Campus City: Campus State:

Hometown Zip Code: 7

**Resume \*Please cut and paste your resume here**

[illegible]

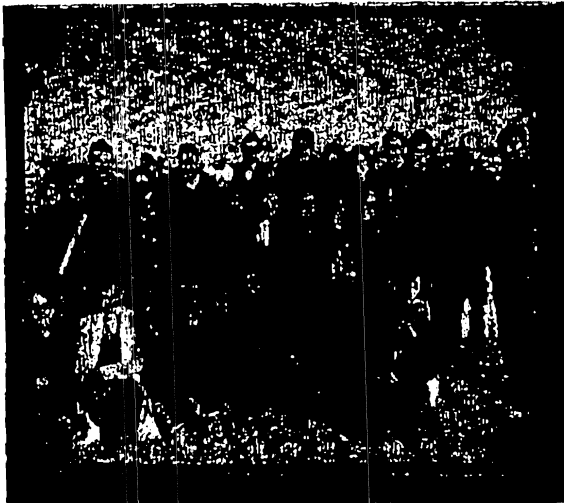
**Israel Advocacy Experience** 'Please describe the extent of your involvement in Israel advocacy on campus, or prior to college. Please include any clubs you are involved in, leadership positions you have held, etc

**Israel Travel Experience:** \*Please describe your prior travels to Israel. If you have been on an organized trip (i.e. Birthright, USY, NFTY, BBYO, NCSY, etc.) please include the name of the organization and dates of the trip

**In your opinions, what are the current prospects for peace between Israelis and Palestinians? (Max. of 250 words) 'What's your plan for peace?**



ATTACHMENT 9



**2012-13**  
**ZOA'S WINTER**  
**LEADERSHIP MISSION TO**  
**ISRAEL**  
**DECEMBER 25, 2012 UNTIL**  
**JANUARY 8, 2013**  
**SCHOLARSHIP FUNDS AVAILABLE**

**2012-13**  
**WINTER MISSION**  
**SEE THE**  
**BEHIND THE**

**VISIT THE COMMUNITIES**  
of Judea and Samaria  
**HEAR THE STORY OF EVACUEES**  
from Gush Katif  
**MEET WITH KNESSET MEMBERS**  
**STRATEGIC TOURING**  
of Border Regions  
Golan Heights, Samaria, etc.

**FOR MORE INFORMATION**

**Phone: 212-481-1500**  
**E-mail: [campus@zoa.org](mailto:campus@zoa.org)**  
**[tinyurl.com/israelmission](http://tinyurl.com/israelmission)**



**TODAY!**