

DEPARTMENT OF THE TREASURY INTERNAL REVENUE SERVICE WASHINGTON, D.C. 20224 NOV 2 9 2011

Mr. Grant F. Smith **IRmep** Calvert Station P.O. Box 32041 Washington, DC 20007

Dear Mr. Smith:

I am responding to your inquiry of June 1, 2011. You wrote requesting an examination of the American Israel Public Affairs Committee. I apologize for the delay in responding to your inquiry.

As we have previously advised you, the Internal Revenue Code contains taxpayer privacy provisions that the Congress enacted to protect the privacy of tax returns and tax return information of all taxpayers. Therefore, I cannot comment on what action, if any, we may take with the information you provided.

We maintain an ongoing examination program to ensure that tax exempt organizations continue to meet the requirements for tax-exempt status. Whenever we receive information about an organization that raises questions about its continued exempt status or compliance with the tax laws, we forward the information to our Dallas office to determine if it warrants an examination or other action.

If you have additional information about an exempt organization that you want to submit for our consideration, you should send it to:

IRS-EO Classification 1100 Commerce Street MC 4900 DAL Dallas, TX 75242

I hope this information is helpful. If you have any questions, please contact James Mackay (Identification Number 0221540) at (202) 283-9595.

Sincerely,

≲ Mary Jo Salins

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Acting Manager, Exempt Organizations

Guidance