

DEPARTMENT OF THE TREASURY INTERNAL REVENUE SERVICE WASHINGTON, D.C. 20224

SEP 10 2012

Donald	

Dear Mr.

This letter responds to your letter concerning alleged lobbying activities by the American Israel Public Affairs Committee (AIPAC) and/or the American Israel Education Foundation (AIEF).

The Internal Revenue Code contains taxpayer privacy provisions enacted by the Congress 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 regarding 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 you want to submit for our consideration, please send it to:

Internal Revenue Service EO Classification 1100 Commerce Street MC 4900 DAL Dallas, TX 75242

I hope this information is helpful. If you have any questions about this letter, please call Dave Rifkin (Identification Number 1002210852) at (202) 283-8952.

Sincerely,

Manager, Exempt Organizations

Guidance