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Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

▶ The organization may have to use a copy of this return to satisfy state reporting requirements

OMB No 1545-0047

2007

Open to Public Inspection

A For the 2007 calendar year, or tax year beginning 10-01-2007 and ending 09-30-2008

B Check if applicable
☐ Address change
☐ Name change
☐ Initial return
☐ Final return
☐ Amended return
☐ Application pending

Please use IRS label or print or type. See Specific Instructions.

C Name of organization
American Israel Education Foundation

Number and street (or P O box if mail is not delivered to street address) | Room/suite
251 H Street NW

City or town, state or country, and ZIP + 4
WASHINGTON, DC 20001

D Employer identification number
52-1623781

E Telephone number
(202) 639-5200

F Accounting method ☐ Cash ☑ Accrual ☐ Other (specify) ▶

● **Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).**

H and **I** *are not applicable to section 527 organizations*
H(a) Is this a group return for affiliates? ☐ Yes ☑ No
H(b) If "Yes" enter number of affiliates ▶
H(c) Are all affiliates included? ☐ Yes ☐ No (If "No," attach a list See instructions)
H(d) Is this a separate return filed by an organization covered by a group ruling? ☐ Yes ☑ No

G Web site: ▶ N/A

J Organization type (check only one) ▶ ☑ 501(c) (3) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527

K Check here ▶ ☐ if the organization is not a 509(a)(3) supporting organization **and** its gross receipts are normally **not** more than 25,000 A return is not required, but if the organization chooses to file a return, be sure to file a complete return

I Group Exemption Number ▶

M Check ▶ ☐ if the organization is **not** required to attach Sch B (Form 990, 990-EZ, or 990-PF)

L Gross receipts Add lines 6b, 8b, 9b, and 10b to line 12 ▶ 31,547,108

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances *(See the instructions.)*

Revenue

1	Contributions, gifts, grants, and similar amounts received				
a	Contributions to donor advised funds	1a			
b	Direct public support (not included on line 1a)	1b	25,016,819		
c	Indirect public support (not included on line 1a)	1c			
d	Government contributions (grants) (not included on line 1a)	1d			
e	**Total** (add lines 1a through 1d) (cash $ 25,016,819 noncash $)			1e	25,016,819
2	Program service revenue including government fees and contracts (from Part VII, line 93)			2	285,520
3	Membership dues and assessments			3	
4	Interest on savings and temporary cash investments			4	75,247
5	Dividends and interest from securities			5	602,012
6a	Gross rents	6a			
b	Less rental expenses	6b			
c	Net rental income or (loss) subtract line 6b from line 6a			6c	
7	Other investment income (describe ▶)			7	1,051,213

		(A) Securities		(B) Other		
8a	Gross amount from sales of assets other than inventory	4,516,297	8a			
b	Less cost or other basis and sales expenses	4,554,252	8b			
c	Gain or (loss) (attach schedule)	-37,955	8c			
d	Net gain or (loss) Combine line 8c, columns (A) and (B)				8d	-37,955

9	Special events and activities (attach schedule) If any amount is from **gaming**, check here ▶ ☐				
a	Gross revenue (not including $ ____ of contributions reported on line 1b)	9a			
b	Less direct expenses other than fundraising expenses	9b			
c	Net income or (loss) from special events Subtract line 9b from line 9a			9c	
10a	Gross sales of inventory, less returns and allowances	10a			
b	Less cost of goods sold	10b			
c	Gross profit or (loss) from sales of inventory (attach schedule) Subtract line 10b from line 10a			10c	
11	Other revenue (from Part VII, line 103)			11	
12	**Total revenue** Add lines 1e, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11			12	26,992,856

Expenses

13	Program services (from line 44, column (B))	13	23,458,566
14	Management and general (from line 44, column (C))	14	1,434,074
15	Fundraising (from line 44, column (D))	15	880,928
16	Payments to affiliates (attach schedule)	16	
17	**Total expenses** Add lines 16 and 44, column (A)	17	25,773,568

Net Assets

18	Excess or (deficit) for the year Subtract line 17 from line 12	18	1,219,288
19	Net assets or fund balances at beginning of year (from line 73, column (A))	19	40,503,043
20	Other changes in net assets or fund balances (attach explanation)	20	-3,358,888
21	Net assets or fund balances at end of year Combine lines 18, 19, and 20	21	38,363,443

Part II Statement of Functional Expenses All organizations must complete column (A) Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others *(See the instructions.)*

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22a Grants paid from donor advised funds (attach Schedule) (cash $0 noncash $0) If this amount includes foreign grants, check here ☐	22a				
22b Other grants and allocations (attach schedule) (cash $15,474,454 noncash $0) If this amount includes foreign grants, check here ☐	22b	15,474,454	15,474,454		
23 Specific assistance to individuals (attach schedule)	23				
24 Benefits paid to or for members (attach schedule)	24				
25a Compensation of current officers, directors, key employees etc Listed in Part V-A (attach schedule)	25a	180,976	114,015	43,434	23,527
b Compensation of former officers, directors, key employees etc listed in Part V-B (attach schedule)	25b				
c Compensation and other distributions not icluded above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) (attach schedule)	25c				
26 Salaries and wages of employees not included on lines 25a, b and c	26	3,622,197	2,281,991	869,319	470,887
27 Pension plan contributions not included on lines 25a, b and c	27	23,186	14,607	5,565	3,014
28 Employee benefits not included on lines 25a - 27	28	4,123	2,591	997	535
29 Payroll taxes	29	16,812	10,591	4,035	2,186
30 Professional fundraising fees	30				
31 Accounting fees	31				
32 Legal fees	32				
33 Supplies	33				
34 Telephone	34				
35 Postage and shipping	35	117,177	73,822	28,122	15,233
36 Occupancy	36	197,577	123,613	47,977	25,987
37 Equipment rental and maintenance	37				
38 Printing and publications	38	349,499	220,183	83,880	45,436
39 Travel	39	344,252	216,879	82,620	44,753
40 Conferences, conventions, and meetings	40	41,351	26,054	9,922	5,375
41 Interest	41				
42 Depreciation, depletion, etc (attach schedule)	42				
43 Other expenses not covered above (itemize)					
a See Additional Data Table	43a				
b	43b				
c	43c				
d	43d				
e	43e				
f	43f				
g	43g				
44 **Total functional expenses.** Add lines 22a through 43g (Organizations completing columns (B)-(D), carry these totals to lines 13—15)	44	25,773,568	23,458,566	1,434,074	880,928

Joint Costs. Check ☐ if you are following SOP 98-2

Are any joint costs from a combined educational campaign and fundraising solicitation reported in **(B)** Program services? ☐ **Yes** ☑ **No**

If "Yes," enter **(i)** the aggregate amount of these joint costs $0, **(ii)** the amount allocated to Program services $0, **(iii)** the amount allocated to Management and general $0, and **(iv)** the amount allocated to Fundraising $0

Part III Statement of Program Service Accomplishments *(See the instructions.)*

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization How the public perceives an organization in such cases may be determined by the information presented on its return Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments

What is the organization's primary exempt purpose? ▶ THE AMERICAN ISRAEL EDUCATION FOUNDATION IS A NONPROFIT ORGANIZATION ESTABLISHED TO MAINTAIN AND FURTHER THE UNDERSTANDING OF THE ISSUES AFFECTING RELATIONS BETWEEN THE UNITED STATES AND ISRAEL THROUGH INFORMATION AND EDUCATION PROVIDED TO PUBLIC AND PRIVATE PARTIES INTERESTED IN SUCH RELATIONS

All organizations must describe their exempt purpose achievements in a clear and concise manner State the number of clients served, publications issued, etc Discuss achievements that are not measurable (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others)

	Description	Program Service Expenses (Required for 501(c)(3) and (4) orgs , and 4947(a)(1) trusts, but optional for others)
a	EDUCATION PROGRAMS - POLICY CONFERENCES, INTERNSHIPS, CAMPUS NEWSLETTERS AND OTHER MATERIALS (Grants and allocations $) If this amount includes foreign grants, check here ▶ ☐	14,305,176
b	EDUCATIONAL TRAVEL PROGRAMS - THE FOUNDATION FUNDED TRAVEL TO ISRAEL FOR STUDENTS AND GROUPS FOR INFORMATIONAL AND EDUCATIONAL PURPOSES (Grants and allocations $) If this amount includes foreign grants, check here ▶ ☐	2,118,261
c	COMMUNICATIONS - FUNDED PUBLICATIONS OF AMERICAN ISRAEL PUBLIC AFFAIRS COMMITTEE (Grants and allocations $) If this amount includes foreign grants, check here ▶ ☐	1,120,730
d	COMMUNICATIONS - FUNDED PUBLICATIONS OF NEAR EAST RESEARCH, INC AND GLOBAL LEADERSHIP INSTITUTE FOR PUBLIC AFFAIRS (Grants and allocations $) If this amount includes foreign grants, check here ▶ ☐	1,160,941
e	Other program services (attach schedule) (Grants and allocations $) If this amount includes foreign grants, check here ▶ ☐	
f	**Total of Program Service Expenses** (should equal line 44, column (B), Program services) . . . . ▶	23,458,566

Part IV Balance Sheets *(See the instructions.)*

Note: *Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.*			(A) Beginning of year		(B) End of year
Assets					
45 Cash—non-interest-bearing				45	
46 Savings and temporary cash investments			2,487,324	46	5,107,625
47a Accounts receivable	47a				
b Less allowance for doubtful accounts	47b			47c	
48a Pledges receivable	48a	16,419,575			
b Less allowance for doubtful accounts	48b	0	13,305,988	48c	16,419,575
49 Grants receivable				49	
50a Receivables from current and former officers, directors, trustees, and key employees (attach schedule)				50a	
b Receivables from other disqualified persons (as defined under section 4958(c)(3)(B) (attach schedule)				50b	
51a Other notes and loans receivable (attach schedule)	51a	10,000,000			
b Less allowance for doubtful accounts	51b		10,000,000	51c	10,000,000
52 Inventories for sale or use				52	
53 Prepaid expenses and deferred charges			2,808	53	152,594
54a Investments—publicly-traded securities ▶ ☐ Cost ☑ FMV			8,628,496	54a	5,776,067
b Investments—other securities (attach schedule) ▶ ☐ Cost ☐ FMV				54b	
55a Investments—land, buildings, and equipment basis	55a				
b Less accumulated depreciation (attach schedule)	55b			55c	
56 Investments—other (attach schedule)			6,171,860	56	5,431,314
57a Land, buildings, and equipment basis	57a				
b Less accumulated depreciation (attach schedule)	57b			57c	
58 Other assets, including program-related investments (describe ▶)			570,866	58	1,267,604
59 **Total assets** (must equal line 74) Add lines 45 through 58			41,167,342	59	44,154,779
Liabilities					
60 Accounts payable and accrued expenses			109,691	60	3,239
61 Grants payable				61	
62 Deferred revenue				62	
63 Loans from officers, directors, trustees, and key employees (attach schedule)				63	
64a Tax-exempt bond liabilities (attach schedule)				64a	
b Mortgages and other notes payable (attach schedule)				64b	
65 Other liabilities (describe ▶)			554,608	65	5,788,097
66 **Total liabilities** Add lines 60 through 65			664,299	66	5,791,336
Net Assets or Fund Balances					
Organizations that follow SFAS 117, check here ▶ ☑ and complete lines 67 through 69 and lines 73 and 74					
67 Unrestricted			14,796,278	67	38,363,443
68 Temporarily restricted			23,444,747	68	
69 Permanently restricted			2,262,018	69	
Organizations that do not follow SFAS 117, check here ▶ ☐ and complete lines 70 through 74					
70 Capital stock, trust principal, or current funds				70	
71 Paid-in or capital surplus, or land, building, and equipment fund				71	
72 Retained earnings, endowment, accumulated income, or other funds				72	
73 **Total net assets or fund balances** Add lines 67 through 69 **or** lines 70 through 72 (Column (A) **must** equal line 19 and column (B) **must** equal line 21)			40,503,043	73	38,363,443
74 **Total liabilities and net assets / fund balances** Add lines 66 and 73			41,167,342	74	44,154,779

Part IV-A **Reconciliation of Revenue per Audited Financial Statements With Revenue per Return** *(See the instructions.)*

a	Total revenue, gains, and other support per audited financial statements			a	23,640,459
b	Amounts included on line **a** but not on Part I, line 12				
1	Net unrealized gains on investments	b1	-2,872,538		
2	Donated services and use of facilities	b2			
3	Recoveries of prior year grants	b3			
4	Other (specify)	b4	1,167,443		
	Add lines **b1** through **b4**			b	-1,705,095
c	Subtract line **b** from line **a**			c	25,345,554
d	Amounts included on Part I, line 12, but not on line **a**				
1	Investment expenses not included on Part I, line 6b	d1			
2	Other (specify)	d2	1,647,302		
	Add lines **d1** and **d2**			d	-1,705,095
e	**Total revenue** (Part I, line 12) Add lines **c** and **d**			e	26,992,856

Part IV-B **Reconciliation of Expenses per Audited Financial Statements With Expenses per Return**

a	Total expenses and losses per audited financial statements			a	25,720,358
b	Amounts included on line **a** but not on Part I, line 17				
1	Donated services and use of facilities	b1			
2	Prior year adjustments reported on Part I, line 20	b2			
3	Losses reported on Part I, line 20	b3			
4	Other (specify)	b4	1,107,731		
	Add lines **b1** through **b4**			b	1,107,731
c	Subtract line **b** from line **a**			c	24,612,627
d	Amounts included on Part I, line 17, but not on line **a:**				
1	Investment expenses not included on Part I, line 6b	d1			
2	Other (specify)	d2	1,160,941		
	Add lines **d1** and **d2**			d	1,160,941
e	**Total expenses** (Part I, line 17) Add lines **c** and **d**			e	25,773,568

Part V-A **Current Officers, Directors, Trustees, and Key Employees** (List each person who was an officer, director, trustee, or key employee at any time during the year even if they were not compensated.) *(See the instructions.)*

(A) Name and address	**(B)** Title and average hours per week devoted to position	**(C)** Compensation **(If not paid, enter -0-.)**	**(D)** Contributions to employee benefit plans & deferred compensation plans	**(E)** Expense account and other allowances
See Additional Data Table				

Part V-A Current Officers, Directors, Trustees, and Key Employees *(continued)*		Yes	No
75a Enter the total number of officers, directors, and trustees permitted to vote on organization business at board meetings . . . ▶ 31			
b Are any officers, directors, trustees, or key employees listed in Form 990, Part V-A, or highest compensated employees listed in Schedule A, Part I, or highest compensated professional and other independent contractors listed in Schedule A, Part II-A or II-B, related to each other through family or business relationships? If "Yes," attach a statement that identifies the individuals and explains the relationship(s) .	**75b**	Yes	
c Do any officers, directors, trustees, or key employees listed in Form 990, Part V-A, or highest compensated employees listed in Schedule A, Part I, or highest compensated professional and other independent contractors listed in Schedule A, Part II-A or II-B, receive compensation from any other organizations, whether tax exempt or taxable, that are related to the organization? See the instructions for the definition of "related organization" . . . ▶	**75c**	Yes	
If "Yes," attach a statement that includes the information described in the instructions			
d Does the organization have a written conflict of interest policy? . . .	**75d**		No

Part V-B **Former Officers, Directors, Trustees, and Key Employees That Received Compensation or Other Benefits** (If any former officer, director, trustee, or key employee received compensation or other benefits (described below) during the year, list that person below and enter the amount of compensation or other benefits in the appropriate column. See the instructions.)

(A) Name and address	**(B)** Loans and Advances	**(C)** Compensation (If not paid enter -0-)	**(D)** Contributions to employee benefit plans and deferred compensation plans	**(E)** Expense account and other allowances

Part VI Other Information *(See the instructions.)*		Yes	No
76 Did the organization make a change in its activities or methods of conducting activities? If "Yes," attach a detailed statement of each change . . .	**76**		No
77 Were any changes made in the organizing or governing documents but not reported to the IRS? . . .	**77**		No
If "Yes," attach a conformed copy of the changes			
78a Did the organization have unrelated business gross income of $1,000 or more during the year covered by this return? . . .	**78a**		No
b If "Yes," has it filed a tax return on **Form 990-T** for this year? . . .	**78b**		
79 Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement . . .	**79**		No
80a Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc , to any other exempt or nonexempt organization? . . .	**80a**	Yes	
b If "Yes," enter the name of the organization ▶ See Additional Data Table and check whether it is ☐ exempt **or** ☐ nonexempt			
81a Enter direct or indirect political expenditures (See line 81 instructions) . . . **81a**			
b Did the organization file **Form 1120-POL** for this year? . . .	**81b**		No

Part VI Other Information *(continued)*

				Yes	No
82a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?		82a		No
b	If "Yes," you may indicate the value of these items here Do not include this amount as revenue in Part I or as an expense in Part II (See instructions in Part III)	82b			
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?		83a	Yes	
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?		83b	Yes	
84a	Did the organization solicit any contributions or gifts that were not tax deductible?		84a		No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		84b		
85	*501(c)(4), (5), or (6) organizations.* **a** Were substantially all dues nondeductible by members?		85a		
b	Did the organization make only in-house lobbying expenditures of $2,000 or less?		85b		
	If "Yes," was answered to either 85a or 85b, **do not** complete 85c through 85h below unless the organization received a waiver for proxy tax owed the prior year				
c	Dues assessments, and similar amounts from members	85c			
d	Section 162(e) lobbying and political expenditures	85d			
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e			
f	Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f			
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?		85g		
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?		85h		
86	*501(c)(7) orgs.* Enter **a** Initiation fees and capital contributions included on line 12	86a	0		
b	Gross receipts, included on line 12, for public use of club facilities	86b	0		
87	*501(c)(12) orgs.* Enter **a** Gross income from members or shareholders	87a	0		
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	87b	0		
88a	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301 7701-2 and 301 7701-3? If "Yes," complete Part IX		88a		No
b	At any time during the year, did the organization directly or indirectly own a controlled entity within the meaning of section 512(b)(13)? If yes complete Part XI		88b		No
89a	*501(c)(3) organizations* Enter Amount of tax imposed on the organization during the year under section 4911 ▶ 0 , section 4912 ▶ 0 , section 4955 ▶				
b	*501(c)(3) and 501(c)(4) orgs.* Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction		89b		No
c	Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶				
d	Enter Amount of tax on line 89c, above, reimbursed by the organization ▶				
e	*All organizations.* At any time during the tax year was the organization a party to a prohibited tax shelter transaction?		89e		No
f	*All organizations.* Did the organization acquire direct or indirect interest in any applicable insurance contract?		89f		No
g	*For supporting organizations and sponsoring organizations maintaining donor advised funds.* Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		89g		

90a List the states with which a copy of this return is filed ▶ See Additional Data Table

b Number of employees employed in the pay period that includes March 12, 2007 (See instructions) **90b**

91a The books are in care of ▶ AMERICAN ISRAEL EDUCATION FDN Telephone no ▶ (202) 639-5200

Located at ▶ 251 H STREET NW WASHINGTON, DC ZIP + 4 ▶ 20001

			Yes	No
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	91b		No

If "Yes," enter the name of the foreign country ▶

See the instructions for exceptions and filing requirements for **Form TD F 90-22.1**, Report of Foreign Bank and Financial Accounts

Part VI Other Information *(continued)*

			Yes	No
c	At any time during the calendar year, did the organization maintain an office outside of the United States?	91c		No
	If "Yes," enter the name of the foreign country ▶			
92	*Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of* ***Form 1041***—Check here . . . . ▶ ☐			
	and enter the amount of tax-exempt interest received or accrued during the tax year . . . . ▶	92		

Part VII Analysis of Income-Producing Activities ***(See the instructions.)***

Note: *Enter gross amounts unless otherwise indicated.*

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	**(B)** Amount	**(C)** Exclusion code	**(D)** Amount	
93 Program service revenue					
a EDUCATIONAL TRIPS					209,089
b POLICY CONFERENCE					76,431
c					
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments . . .					
95 Interest on savings and temporary cash investments			14	75,247	
96 Dividends and interest from securities . . .			14	602,012	
97 Net rental income or (loss) from real estate					
a debt-financed property					
b non debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income			14	1,051,213	
100 Gain or (loss) from sales of assets other than inventory			18	-37,955	
101 Net income or (loss) from special events . .					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue a					
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E)) . .				1,690,517	285,520

105 Total (add line 104, columns (B), (D), and (E)) . . . . ▶ 1,976,037

Note: *Line 105 plus line 1e, Part I, should equal the amount on line 12, Part I.*

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes ***(See the instructions.)***

Line No. ▼	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes)
93A	TRAVEL TO ISRAEL FOR INFORMATIONAL AND EDUCATIONAL PURPOSES
93B	POLICY CONFERENCE FOR INFORMATIONAL AND EDUCATIONAL PURPOSES
	[redacted]

Part IX Information Regarding Taxable Subsidiaries and D[redacted]

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	Natur[redacted]
	%	
	%	
	%	
	%	

Part X Information Regarding Transfers Associated with [redacted] ***instructions.)***

(a) Did the organization, during the year, receive any funds, directly or indirectly, to pay pren[redacted]

(b) Did the organization, during the year, pay premiums, directly or indirectly [redacted]

NOTE: *If "Yes" to* ***(b)****, file Form 8870* ***and*** *Form 4720 (see instructions).*

Part XI **Information Regarding Transfers To and From Controlled Entities** *Complete only if the organization is a controlling organization as defined in section 512(b)(13)*

		Yes	No
106	Did the reporting organization **make** any transfers **to** a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity		No

	(A) Name and address of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
a				
b				
c				
	Totals			

		Yes	No
107	Did the reporting organization **receive** any transfers **from** a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity		No

	(A) Name and address of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
a				
b				
c				
	Totals			

		Yes	No
108	Did the organization have a binding written contract in effect on August 17, 2006 covering the interests, rents, royalties and annuities described in question 107 above?		No

Please Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge

******	2009-05-11
Signature of officer	Date

CHRYSTAL KERN CFO

Type or print name and title

Paid Preparer's Use Only

Preparer's signature	Date	Check if self-empolyed ☐	Preparer's SSN or PTIN (See Gen Inst W)
Firm's name (or yours if self-employed), address, and ZIP + 4	SMART Bus Adv and Consulting LLC 80 Lancaster Avenue Devon, PA 19333		EIN Phone no (610) 254-0700

SCHEDULE A (Form 990 or 990EZ)

Department of the Treasury Internal Revenue Service

Organization Exempt Under Section 501(c)(3)

(Except Private Foundation) and Section 501(e), 501(f), 501(k), 501(n), or 4947(a)(1) Nonexempt Charitable Trust

Supplementary Information—(See separate instructions.)

▶ MUST be completed by the above organizations and attached to their Form 990 or 990-EZ

OMB No 1545-0047

2007

Name of the organization
American Israel Education Foundation

Employer identification number
52-1623781

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees

(See page 1 of the instructions. List each one. If there are none, enter "None.")

(a) Name and address of each employee paid more than $50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
NAMI GOLDENBERG 251 H STREET NW WASHINGTON, DC 20001	GRANTS DIRECTOR 38 0	104,341	8,441	0
SHULI TROOP 251 H STREET NW WASHINGTON, DC 20001	ENDOWMENT PROF 38 0	50,287	4,032	0
Total number of other employees paid over $50,000 ▶				

Part II-A Compensation of the Five Highest Paid Independent Contractors for Professional Services

(See page 2 of the instructions. List each one (whether individual or firms). If there are none, enter "None.")

(a) Name and address of each independent contractor paid more than $50,000	(b) Type of service	(c) Compensation
HILTON WASHINGTON DC 1919 Ct Ave WASHINGTON, DC 20009	0	338,853
Total number of others receiving over $50,000 for professional services ▶		

Part II-B Compensation of the Five Highest Paid Independent Contractors for Other Services

(List each contractor who performed services other than professional services, whether individual or firms. If there are none, enter "None". See page 2 for instructions.)

(a) Name and address of each independent contractor paid more than $50,000	(b) Type of service	(c) Compensation
BETH SINGER DESIGN LLC 1408 NORTH FILLMORE STREET STE 6 ARLINGTON, VA 22201	DESIGN, PRINTING	162,344
INTERFACE TRAVEL 300 FIRST AVENUE NEEDHAM, MA 02494	TRAVEL AGENT	1,649,681
DIESENHAUS UNITOURS	TOUR GUIDE	240,270
GRAND HYATT WASHINGTON 1000 H STREET NW WASHINGTON, DC 20001	0	224,526
Total number of other contractors receiving over $50,000 for other services ▶		

Part III Statements About Activities (See page 2 of the instructions.)

			Yes	No
1	During the year, has the organization attempted to influence national, state, or local legislation, include any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ▶$ ______ (Must equal amounts on line 38, Part VI-A, or line i of Part VI-B)	1		No
	Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A Other organizations checking "Yes" must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities			
2	During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? *(If the answer to any question is "Yes," attach a detailed statement explaining the transactions.)*			
a	Sale, exchange, or leasing property?	2a		No
b	Lending of money or other extension of credit?	2b		No
c	Furnishing of goods, services, or facilities?	2c		No
d	Payment of compensation (or payment or reimbursement of expenses if more than $1,000)?	2d	Yes	
e	Transfer of any part of its income or assets?	2e		No
3a	Did the organization make grants for scholarships, fellowships, student loans, etc ? (If "Yes," attach an explanation of how the organization determines that recipients qualify to receive payments)	3a	Yes	
b	Did the organization have a section 403(b) annuity plan for its employees?	3b		No
c	Did the organization receive or hold an easement for conservation purposes, including easements to preserve open space, the environment , historic land areas or structures? If "Yes" attach a detailed statement	3c		No
d	Did the organization provide credit counseling, debt management, credit repair, or debt negotiation services?	3d		No
4a	Did the organization maintain any donor advised funds? If "Yes," complete lines 4b through 4g If "No," complete lines 4f and 4g	4a	Yes	
b	Did the organization make any taxable distributions under section 4966?	4b		No
c	Did the organization make a distribution to a donor, donor advisor, or related person?	4c		No

d Enter the total number of donor advised funds owned at the end of the tax year ▶ ______

e Enter the aggregate value of assets held in all donor advised funds owned at the end of the tax year ▶ ______

f Enter the total number of separate funds or accounts owned at the end of the tax year (excluding donor advised funds included on line 4d) where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts ▶0

g Enter the aggregate value of assets held in all funds or accounts included on line 4f at the end of the tax year ▶0

Part IV **Reason for Non-Private Foundation Status** (See pages 4 through 7 of the instructions.)

I certify that the organization is not a private foundation because it is (Please check only **ONE** applicable box)

5 ☐ A church, convention of churches, or association of churches Section 170(b)(1)(A)(i)

6 ☐ A school Section 170(b)(1)(A)(ii) (Also complete Part V)

7 ☐ A hospital or a cooperative hospital service organization Section 170(b)(1)(A)(iii)

8 ☐ A federal, state, or local government or governmental unit Section 170(b)(1)(A)(v)

9 ☐ A medical research organization operated in conjunction with a hospital Section 170(b)(1)(A)(iii) **Enter the hospital's name, city, and state** ▶ ______

10 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit Section 170(b)(1)(A)(iv) (Also complete the **Support Schedule** in Part IV-A)

11a ☑ An organization that normally receives a substantial part of its support from a governmental unit or from the general public Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV-A)

11b ☐ A community trust Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV-A)

12 ☐ An organization that normally receives **(1) more than 331/3%** of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc , functions—subject to certain exceptions, and **(2) no more than 331/3%** of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See section 509(a)(2) (Also complete the **Support Schedule** in Part IV-A)

13 ☐ An organization that is not controlled by any disqualified persons (other than foundation managers) and otherwise meets the requirements of section 509(a)(3) Check the box that describes the type of supporting organization

☐ Type I ☐ Type II ☐ Type III - Functionally Integrated ☐ Type III - Other

Provide the following information about the supported organizations. (see page 7 of the instructions.)

(a) Name(s) of supported organization(s)	(b) Employer identification number	(c) Type of organization (described in lines 5 through 12 above or IRC section)	(d) Is the supported organization listed in the supporting organization's governing documents? Yes	No	(e) Amount of support?
Total				▶	

14 ☐ An organization organized and operated to test for public safety Section 509(a)(4) (See page 7 of the instructions)

Part IV-A **Support Schedule** (Complete only if you checked a box on line 10, 11, or 12) ***Use cash method of accounting.***

Note: *You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.*

	Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2005	(c) 2004	(d) 2003	(e) Total
15	Gifts, grants, and contributions received (Do not include unusual grants See line 28)	22,463,972	23,663,173	14,690,588	9,749,251	70,566,984
16	Membership fees received					0
17	Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc , purpose					0
18	Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	642,178	474,271	162,374	135,853	1,414,676
19	Net income from unrelated business activities not included in line 18					0
20	Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					0
21	The value of services or facilities furnished to the organization by a governmental unit without charge Do not include the value of services or facilities generally furnished to the public without charge					0
22	Other income Attach a schedule Do not include gain or (loss) from sale of capital assets					0
23	Total of lines 15 through 22	23,106,150	24,137,444	14,852,962	9,885,104	71,981,660
24	Line 23 minus line 17	23,106,150	24,137,444	14,852,962	9,885,104	71,981,660
25	Enter 1% of line 23	231,062	241,374	148,530	98,851	

26 **Organizations described on lines 10 or 11:** **a** Enter 2% of amount in column (e), line 24 ▶ **26a** 1,439,633

b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 2002 through 2005 exceeded the amount shown in line 26a **Do not file this list with your return.** Enter the total of all these excess amounts ▶ **26b** 8,397,843

c Total support for section 509(a)(1) test Enter line 24, column (e) ▶ **26c** 71,981,660

d Add Amounts from column (e) for lines 18 1,414,676 19 0
22 ______ 26b 8,397,843 ▶ **26d** 9,812,519

e Public support (line 26c minus line 26d total) ▶ **26e** 62,169,141

f **Public support percentage (line 26e (numerator) divided by line 26c (denominator))** ▶ **26f** 86 37 %

27 **Organizations described on line 12:** **a** For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person " **Do not file this list with your return.** Enter the sum of such amounts for each year

(2006) ______ (2005) ______ (2004) ______ (2003) ______

b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the **larger** of **(1)** the amount on line 25 for the year or **(2)** $5,000 (Include in the list organizations described in lines 5 through 11b, as well as individuals) **Do not file this list with your return.** After computing the difference between the amount received and the larger amount described in **(1)** or **(2)**, enter the sum of these differences (the excess amounts) for each year

(2006) ______ (2005) ______ (2004) ______ (2003) ______

c Add Amounts from column (e) for lines 15 ______ 16 ______
17 ______ 20 ______ 21 ______ ▶ **27c**

d Add Line 27a total ______ and line 27b total ______ ▶ **27d**

e Public support (line 27c total minus line 27d total) ▶ **27e**

f Total support for section 509(a)(2) test Enter amount from line 23, column (e) ▶ **27f**

g **Public support percentage (line 27e (numerator) divided by line 27f (denominator))** ▶ **27g**

h **Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))** ▶ **27h**

28 **Unusual Grants:** For an organization described in line 10, 11, or 12 that received any unusual grants during 2002 through 2005, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant **Do not file this list with your return.** Do not include these grants in line 15

Part V Private School Questionnaire (See page 7 of the instructions.)
(To be completed ONLY by schools that checked the box on line 6 in Part IV)

		Line	Yes	No
29	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?	29		
30	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	30		
31	Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves?	31		
	If "Yes," please describe, if "No," please explain (If you need more space, attach a separate statement)			
32	Does the organization maintain the following			
a	Records indicating the racial composition of the student body, faculty, and administrative staff?	32a		
b	Records documenting that scholarships and other financial assistance are awarded on racially nondiscriminatory basis?	32b		
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	32c		
d	Copies of all material used by the organization or on its behalf to solicit contributions?	32d		
	If you answered "No" to any of the above, please explain (If you need more space, attach a separate statement)			
33	Does the organization discriminate by race in any way with respect to			
a	Students' rights or privileges?	33a		
b	Admissions policies?	33b		
c	Employment of faculty or administrative staff?	33c		
d	Scholarships or other financial assistance?	33d		
e	Educational policies?	33e		
f	Use of facilities?	33f		
g	Athletic programs?	33g		
h	Other extracurricular activities?	33h		
	If you answered "Yes" to any of the above, please explain (If you need more space, attach a separate statement)			
34a	Does the organization receive any financial aid or assistance from a governmental agency?	34a		
b	Has the organization's right to such aid ever been revoked or suspended?	34b		
	If you answered "Yes" to either 34a or b, please explain using an attached statement			
35	Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev Proc 75-50, 1975-2 C B 587, covering racial nondiscrimination? If "No," attach an explanation	35		

Part VI-A **Lobbying Expenditures by Electing Public Charities** (See page 9 of the instructions.)
(To be completed **ONLY** by an eligible organization that filed Form 5768)

Check ▶ **a** ☐ if the organization belongs to an affiliated group Check ▶ **b** ☐ if you checked "a" and "limited control" provisions apply

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred)		**(a)** Affiliated group totals	**(b)** To be completed for all electing organizations
36 Total lobbying expenditures to influence public opinion (grassroots lobbying)	**36**		
37 Total lobbying expenditures to influence a legislative body (direct lobbying)	**37**		
38 Total lobbying expenditures (add lines 36 and 37)	**38**		
39 Other exempt purpose expenditures	**39**		
40 Total exempt purpose expenditures (add lines 38 and 39)	**40**		
41 Lobbying nontaxable amount Enter the amount from the following table—	**41**		
42 Grassroots nontaxable amount (enter 25% of line 41)	**42**		
43 Subtract line 42 from line 36 Enter -0- if line 42 is more than line 36	**43**		0
44 Subtract line 41 from line 38 Enter -0- if line 41 is more than line 38	**44**		0

If the amount on line 40 is—	**The lobbying nontaxable amount is—**
Not over $500,000	20% of the amount on line 40
Over $500,000 but not over $1,000,000	$100,000 plus 15% of the excess over $500,000
Over $1,000,000 but not over $1,500,000	$175,000 plus 10% of the excess over $1,000,000
Over $1,500,000 but not over $17,000,000	$225,000 plus 5% of the excess over $1,500,000
Over $17,000,000	$1,000,000

Caution: *If there is an amount on either line 43 or line 44, you must file Form 4720.*

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below See the instructions for lines 45 through 50 on page 11 of the instructions)

	Lobbying Expenditures During 4-Year Averaging Period				
Calendar year (or fiscal year beginning in) ▶	**(a)** 2007	**(b)** 2006	**(c)** 2005	**(d)** 2004	**(e)** Total
45 Lobbying nontaxable amount					
46 Lobbying ceiling amount (150% of line 45(e))					
47 Total lobbying expenditures					
48 Grassroots nontaxable amount					
49 Grassroots ceiling amount (150% of line 48(e))					
50 Grassroots lobbying expenditures					

Part VI-B **Lobbying Activity by Nonelecting Public Charities**
(For reporting only by organizations that did not complete Part VI-A) (See page 11 of the instructions.)

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of	**Yes**	**No**	**Amount**
a Volunteers		No	
b Paid staff or management (Include compensation in expenses reported on lines **c** through **h.**)			
c Media advertisements			
d Mailings to members, legislators, or the public			
e Publications, or published or broadcast statements			
f Grants to other organizations for lobbying purposes			
g Direct contact with legislators, their staffs, government officials, or a legislative body			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means			
i Total lobbying expenditures (Add lines **c** through **h.**)			

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities

Part VII **Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations** (See page 12 of the instructions.)

51 Did the reporting organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?

		Yes	No
a Transfers from the reporting organization to a noncharitable exempt organization of			
(i) Cash	**51a(i)**	Yes	
(ii) Other assets	**a(ii)**		No
b Other transactions			
(i) Sales or exchanges of assets with a noncharitable exempt organization	**b(i)**		No
(ii) Purchases of assets from a noncharitable exempt organization	**b(ii)**		No
(iii) Rental of facilities, equipment, or other assets	**b(iii)**		No
(iv) Reimbursement arrangements	**b(iv)**	Yes	
(v) Loans or loan guarantees	**b(v)**	Yes	
(vi) Performance of services or membership or fundraising solicitations	**b(vi)**		No
c Sharing of facilities, equipment, mailing lists, other assets, or paid employees	**c**	Yes	

d If the answer to any of the above is "Yes," complete the following schedule Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting organization If the organization received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received

(a) Line no	**(b)** Amount involved	**(c)** Name of noncharitable exempt organization	**(d)** Description of transfers, transactions, and sharing arrangements
51a(i)	14,305,176	AMER ISRAEL PUBLIC	USED IN SUPPORTING EDUCATIONAL
		AFFAIRS COMMITTEE	PROGRAMS
51b(iv)	5,676,418	AMER ISRAEL PUBLIC	BALANCE OWED AT YEAR END
		AFFAIRS COMMITTEE	FOR REIMBURSEMENTS
51b(v)	10,000,000	AMER ISRAEL PUBLIC	NOTE RECEIVABLE
51c	2,838,068	AMER ISRAEL PUBLIC	FACILITY, EQPUIPMENT, AND
		AFFAIRS COMMITTEE	PERSONNEL SHARING

52a Is the organization directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? ☑ **Yes** ☐ **No**

b If "Yes," complete the following schedule

(a) Name of organization	**(b)** Type of organization	**(c)** Description of relationship
AMER ISRAEL PUBLIC	501(C)(4)	AFFILIATE
AFFAIRS COMMITTEE		

Additional Data

Software ID:
Software Version:
EIN: 52-1623781
Name: American Israel Education Foundation

Form 990, Part II, Line 43 - Other expenses not covered above (itemize):

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
a OUTSIDE SERVICES	**43a**	748,420	592,623	33,510	122,287
b BAD DEBT EXPENSE	**43b**				
c ELECTRONIC COMMUNICATIONS	**43c**	112,007	70,564	26,882	14,561
d DUPLICATING	**43d**	11,566	7,288	2,775	1,503
e GENERAL OPERATIONS	**43e**	753,835	471,696	183,009	99,130
f INVESTMENT FEES	**43f**	6,048	3,810	1,452	786
g INFORMATION SERVICES	**43g**	44,065	27,762	10,575	5,728
h PROGRAM COSTS	**43h**	1,607,762	1,607,762		
i TRIPS	**43i**	2,118,261	2,118,261		

Form 990, Part V-A - Current Officers, Directors, Trustees, and Key Employees:

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-.)	(D) Contributions to employee benefit plans & deferred compensation plans	(E) Expense account and other allowances
Robert Mazer 251 H Street NW WASHINGTON,DC 20001	president emeritus 8 0	0		
claire mazer 251 H Street NW WASHINGTON,DC 20001	director 8 0	0		
richard fishman 251 H Street NW WASHINGTON,DC 20001	executive director 8 0	0		
paul baker 251 H Street NW WASHINGTON,DC 20001	president 8 0	0		
barry silverman 251 H Street NW WASHINGTON,DC 20001	vice president 8 0	0		
russell holdstein 251 H Street NW WASHINGTON,DC 20001	treasurer 8 0	0		
amy friedkin 251 H Street NW WASHINGTON,DC 20001	secretary 8 0	0		
ed levy 251 H Street NW WASHINGTON,DC 20001	president emeritus 8 0	0		
herta amir 251 H Street NW WASHINGTON,DC 20001	director 8 0	0		
robert asher 251 H Street NW WASHINGTON,DC 20001	director 8 0	0		

Form 990, Part V-A - Current Officers, Directors, Trustees, and Key Employees:

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-.)	(D) Contributions to employee benefit plans & deferred compensation plans	(E) Expense account and other allowances
beverly cannold 251 H Street NW WASHINGTON,DC 20001	director 8 0	0		
melvin dow 251 H Street NW WASHINGTON,DC 20001	director 8 0	0		
steve feiger 251 H Street NW WASHINGTON,DC 20001	director 8 0	0		
howard friedman 251 H Street NW WASHINGTON,DC 20001	director 8 0	0		
daniel ginsburg 251 H Street NW WASHINGTON,DC 20001	director 8 0	0		
lionel kaplan 251 H Street NW WASHINGTON,DC 20001	director 8 0	0		
frederic mack 251 H Street NW WASHINGTON,DC 20001	director 8 0	0		
bernice manocherian 251 H Street NW WASHINGTON,DC 20001	director 8 0	0		
lothar mayer 251 H Street NW WASHINGTON,DC 20001	director 8 0	0		
herman sarkowsky 251 H Street NW WASHINGTON,DC 20001	director 8 0	0		

Form 990, Part V-A - Current Officers, Directors, Trustees, and Key Employees:

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-.)	(D) Contributions to employee benefit plans & deferred compensation plans	(E) Expense account and other allowances
gary schatsky 251 H Street NW WASHINGTON,DC 20001	director 8 0	0		
BARRY MANNIS 251 H Street NW WASHINGTON,DC 20001	director 8 0	0		
lynn schusterman 251 H Street NW WASHINGTON,DC 20001	director 8 0	0		
jerry senser 251 H Street NW WASHINGTON,DC 20001	director 8 0	0		
michael siegel 251 H Street NW WASHINGTON,DC 20001	director 8 0	0		
david steiner 251 H Street NW WASHINGTON,DC 20001	director 8 0	0		
roselyne swig 251 H Street NW WASHINGTON,DC 20001	director 8 0	0		
larry weinberg 251 H Street NW WASHINGTON,DC 20001	director 8 0	0		
tim wuliger 251 H Street NW WASHINGTON,DC 20001	director 8 0	0		
harriet zimmerman 251 H Street NW WASHINGTON,DC 20001	director 8 0	0		

Form 990, Part V-A - Current Officers, Directors, Trustees, and Key Employees:

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-.)	(D) Contributions to employee benefit plans & deferred compensation plans	(E) Expense account and other allowances
lionel levey 251 H Street NW WASHINGTON,DC 20001	director 8 0	0		
SARAH FERTIG TRAUBEN 251 H Street NW WASHINGTON,DC 20001	ENDOWMENT DIRECTOR 38 0	165,229	15,747	

Form 990, Part VI, Line 80b - If "Yes", enter the name of the organization and whether it is exempt or nonexempt:

Name of the Organization	Exempt	Nonexempt
AMERICAN ISRAEL PUBLIC AFFAIRS COMM (AIPAC)	X	
NEAR EAST RESEARCH INC	X	
251 MASS AVE LLC-DISREGARDED ENT OF AIPAC		X

Form 990, Part VI, Line 90a - List the states with which a copy of this return is filed:

List the states with which a copy of this return is filed	AL, AK, AZ, AR, CA, CT, DC, FL, GA, IL, KS, KY, LA, ME, MD, MA, MI, MN, MS, MO, NE, NH, NJ, NM, NY, NC, ND, OH, OK, OR, PA, RI, SC, TN, UT, VA, WA, WV

TY 2007 Cash Grants Paid Schedule

Name: American Israel Education Foundation

EIN: 52-1623781

Class of Activity	Recipient's name	Address	Amount	Relationship
	AMERICAN ISRAEL PUBLIC AFFAIRS COM	251 H Street NW WASHINGTON, DC 20001	14,313,513	AFFILIATED
	NEAR EAST RESEARCH INC	251 H Street NW WASHINGTON, DC 20001	1,160,941	AFFILIATED

Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

TY 2007 Compensation Schedule

Name: American Israel Education Foundation

EIN: 52-1623781

Name	Related Organization		Relationship	Compensation Amount	Benefit Plan Contributions	Expense Account	Compensation Description
	Name	EIN					
richard fishman	american israel public affairs comm	53-0217164		400,920	23,520		

TY 2007 Gain/Loss from Sale of Public Securities Schedule

Name:	American Israel Education Foundation
EIN:	52-1623781
Gross Sales Price:	4,516,297
Basis:	4,554,252
Sales Expenses:	
Total (net):	-37,955

TY 2007 Investments - Other Schedule

Name: American Israel Education Foundation

EIN: 52-1623781

Description	Book Value	Cost/FMV
GERBER TAYLOR-OFFSHORE FUND	803,212	F
ARLINGTON PRIVATE VALUE FUND	2,574,083	F
PA STABLE VALUE FUND	0	F
TCW SELECT EQUITIES FUND	532,226	F
OPTIMA PARTNERS	1,521,793	F

TY 2007 Other Assets Schedule

Name: American Israel Education Foundation

EIN: 52-1623781

Description	Beginning of Year Amount	End of Year Amount
BENEFICIARY INTEREST-IRR TRUST	570,712	644,483
DEPOSITS	0	304,689
EMPLOYEE ADVANCES	154	10,609
INSURANCE GIFTS CASH SURRENDER	0	257,823
AIEF ARTWORK	0	50,000

TY 2007 Other Changes in Net Assets Schedule

Name: American Israel Education Foundation

EIN: 52-1623781

Description	Amount
ENTITIES	-486,350
UNREALIZED LOSS ON INVESTMENTS	2,872,538

TY 2007 Other Expenses Included Schedule

Name: American Israel Education Foundation

EIN: 52-1623781

Description	Amount
EXPENSES OF AFFILIATE INCLUDED	1,107,731

TY 2007 Other Expenses Not Included Schedule

Name: American Israel Education Foundation

EIN: 52-1623781

Description	Amount
INTER CO ELIMINATION ENTRIES	1,160,941

TY 2007 Other Investment Income Schedule

Name: American Israel Education Foundation

EIN: 52-1623781

Description	Amount
Tax basis income from investments in passthrough	
entities	486,350
interest on note receivable	564,863

TY 2007 Other Liabilities Schedule

Name: American Israel Education Foundation

EIN: 52-1623781

Description	Beginning of Year Amount	End of Year Amount
DUE TO AFFILIATE - AIPAC	520,371	5,676,418
DUE TO AFFILIATE - NER	34,237	111,679

TY 2007 Other Notes/Loans Receivable Short Schedule

Name: American Israel Education Foundation

EIN: 52-1623781

Category/Name	Amount
AIPAC	10,000,000

TY 2007 Other Revenues Included Schedule

Name: American Israel Education Foundation

EIN: 52-1623781

Description	Amount
INCOME OF AFFILIATE INCLUDED	1,167,443

TY 2007 Other Revenues Not Included Schedule

Name: American Israel Education Foundation

EIN: 52-1623781

Description	Amount
INTER CO ELIMINATION ENTRIES	1,160,941
ENTITIES	486,350
OTHER ADJUSTMENT	11

TY 2007 Relationship Schedule

Name: American Israel Education Foundation

EIN: 52-1623781

Person Name / Business Name	Title or Role	Person Name 2 / Business Name 2	Title or Role 2	Relationship
Robert Mazer	president emeritus		director	spouse
claire mazer	director		director	spouse

TY 2007 Scholarship Award Statement

Name: American Israel Education Foundation

EIN: 52-1623781

Statement: ORGANIZATIONS ARE DETERMINED TO BE QUALIFIED TO RECEIVE GRANTS IF THEY HAVE SUBMITTED A WRITTEN REQUEST FOR A PROJECT WHICH IS DEEMED BY THE AIEF STAFF AND OFFICERS TO ADVANCE THE EDUCATIONAL PURPOSES OF THE ORGANIZATION. ORGANIZATIONS RECEIVING GRANTS FROM AIEF ARE REQUIRED TO SUBMIT WRITTEN PROGRAM AND FINANCIAL REPORTS SHOWING HOW THE GRANT FUNDS HAVE BEEN DISPERSED.

TY 2007 Self Dealing Statement

Name: American Israel Education Foundation

EIN: 52-1623781

Line Number	Explanation
2d	

Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

TY 2007 Supplemental Support Schedule

Name: American Israel Education Foundation

EIN: 52-1623781

Year	Gifts, Grants and Contributions Received	Membership Fees Received	Gross Receipts From Admissions, Etc.	Gross Investment Income And Post 1975UBI	Net UBI Pre 1975	Tax Revenues Levied For Organization's Benefit	Value Of Services, Facilities Furnished By Government	Other Income	Total
2006	22,463,972			642,178					23,106,150
2005	23,663,173			474,271					24,137,444
2004	14,690,588			162,374					14,852,962
2003	9,749,251			135,853					9,885,104