

EXHIBIT T

Form **990**

Return of Organization Exempt From Income Tax

OMB No 1545-0047

2007

Open to Public Inspection

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

Department of the Treasury
Internal Revenue Service

A For the 2007 calendar year, or tax year beginning 01-01-2007 and ending 12-31-2007

- 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
NATIONAL IRANIAN AMERICAN COUNCIL

Number and street (or P O box if mail is not delivered to street address) Room/suite
2801 M STREET NW

City or town, state or country, and ZIP + 4
WASHINGTON, DC 20007

D Employer identification number

73-1626026

E Telephone number

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).

M and I are not applicable to section 527 organizations

M(a) Is this a group return for affiliates? ☐ Yes ☒ No

M(b) If "Yes" enter number of affiliates ▶

M(c) Are all affiliates included? ☒ Yes ☐ No
(If "No," attach a list. See instructions.)

M(d) Is this a separate return filed by an organization covered by a group ruling? ☐ Yes ☒ No

G Web site: **WWW.NIACOUNCIL.ORG**

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 ▶ **704,258**

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

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	
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 \$ _____ noncash \$ _____)	1e	
2	Program service revenue including government fees and contracts (from Part VII, line 93)	2	419,709
3	Membership dues and assessments	3	71,265
4	Interest on savings and temporary cash investments	4	
5	Dividends and interest from securities	5	
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	
8a	Gross amount from sales of assets other than inventory	(A) Securities	(B) Other
b	Less: cost or other basis and sales expenses	8a	
c	Gain or (loss) (attach schedule)	8b	
d	Net gain or (loss) Combine line 8c, columns (A) and (B)	8c	
8d	Net gain or (loss) Combine line 8c, columns (A) and (B)	8d	
9	Special events and activities (attach schedule) If any amount is from gaming, check here <input type="checkbox"/>		
a	Gross revenue (not including \$ _____ of contributions reported on line 1b)	9a	213,284
b	Less: direct expenses other than fundraising expenses	9b	24,786
c	Net income or (loss) from special events Subtract line 9b from line 9a	9c	188,498
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	679,472
13	Program services (from line 44, column (B))	13	13,830
14	Management and general (from line 44, column (C))	14	432,423
15	Fundraising (from line 44, column (D))	15	
16	Payments to affiliates (attach schedule)	16	
17	Total expenses Add lines 13 and 14, column (A)	17	446,253
18	Excess or (deficit) for the year Subtract line 17 from line 12	18	233,219
19	Net assets or fund balances at beginning of year (from line 73, column (A))	19	182,809
20	Other changes in net assets or fund balances (attach explanation)	20	
21	Net assets or fund balances at end of year Combine lines 18, 19, and 20	21	416,028

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Cat No 11282Y

Form 990 (2007)

EXHIBIT

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ALL-STATE LEGAL

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 \$ _____ noncash \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	22a 550	550		
22b	Other grants and allocations (attach schedule) (cash \$ _____ noncash \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	22b			
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 82,083		82,083	
b	Compensation of former officers, directors, key employees etc. listed in Part V-B (attach schedule)	25b			
c	Compensation and other distributions not included 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	26 148,632		148,632	
27	Pension plan contributions not included on lines 25a, b and c	27			
28	Employee benefits not included on lines 25a - 27	28			
29	Payroll taxes	29 1,904		1,904	
30	Professional fundraising fees	30			
31	Accounting fees	31 5,105		5,105	
32	Legal fees	32 2,243		2,243	
33	Supplies	33 12,017		12,017	
34	Telephone	34 6,999		6,999	
35	Postage and shipping	35 10,077		10,077	
36	Occupancy	36 37,178		37,178	
37	Equipment rental and maintenance	37			
38	Printing and publications	38 18,451		18,451	
39	Travel	39 21,302		21,302	
40	Conferences, conventions, and meetings	40			
41	Interest	41			
42	Depreciation, depletion, etc. (attach schedule) ⁹⁵	42 2,874		2,874	
43	Other expenses not covered above (itemize)				
a	ADVERTISING PROMOTION NETWORKING	43a 14,793		14,793	
b	CONSULTING	43b 33,531		33,531	
c	OFFICE AND ADMINISTRATIVE	43c 13,872	3,280	10,592	
d	INTERNET AND WEB HOSTING	43d 7,636		7,636	
e	INSURANCE	43e 17,006		17,006	
f	PUBLIC RELATIONS	43f 10,800	10,000		
g		43g			
44	Total functional expenses. Add lines 22a through 43g. (Organizations completing columns (B)-(D), carry these totals to lines 13-15.)	44 446,253	13,830	432,423	0

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 \$ _____, (ii) the amount allocated to Program services \$ _____, (iii) the amount allocated to Management and general \$ _____, and (iv) the amount allocated to Fundraising \$ _____

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

Part C-3: Statement of Program Service Accomplishments

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? <input checked="" type="checkbox"/> Promote Iranian-American participation in American life	Program Service Expenses (Required for 501(c)(3) and (4) orgs, and 4947(a)(1) trusts, but optional for others)
<p>a WEB SITE AND OTHER ACTIVITIES TO PROMOTE IRANIAN AMERICAN RELATIONS</p> <p>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)</p>	
<p>(Grants and allocations \$)</p> <p>If this amount includes foreign grants, check here <input type="checkbox"/></p>	13,830
<p>b</p>	
<p>(Grants and allocations \$)</p> <p>If this amount includes foreign grants, check here <input type="checkbox"/></p>	
<p>c</p>	
<p>(Grants and allocations \$)</p> <p>If this amount includes foreign grants, check here <input type="checkbox"/></p>	
<p>d</p>	
<p>(Grants and allocations \$)</p> <p>If this amount includes foreign grants, check here <input type="checkbox"/></p>	
<p>e</p>	
<p>Other program services (attach schedule)</p> <p>(Grants and allocations \$)</p> <p>If this amount includes foreign grants, check here <input type="checkbox"/></p>	
<p>f</p>	
<p>Total of Program Service Expenses (should equal line 44, column (B), Program services)</p>	13,830

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
Cash—non-interest-bearing		179,815	45	347,911
46 Savings and temporary cash investments			46	58,171
47a Accounts receivable 47a 32				
b Less allowance for doubtful accounts 47b			47c	32
48a Pledges receivable 48a				
b Less allowance for doubtful accounts 48b			48c	
49 Grants receivable		2	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				
b Less allowance for doubtful accounts 51b			51c	
52 Inventories for sale or use			52	
53 Prepaid expenses and deferred charges			53	8,048
54a Investments—publicly-traded securities <input type="checkbox"/> Cost <input type="checkbox"/> FMV			54a	
b Investments—other securities (attach schedule) <input type="checkbox"/> Cost <input type="checkbox"/> FMV			54b	
55a Investments—land, buildings, and equipment basis 55a				
b Less accumulated depreciation (attach schedule) 55b			55c	
56 Investments—other (attach schedule)			56	
57a Land, buildings, and equipment basis 57a 16,751				
b Less accumulated depreciation (attach schedule) 57b 9,923		4,159	57c	8,828
58 Other assets, including program-related investments (describe ▶)			58	
59 Total assets (must equal line 74) Add lines 45 through 58		183,976	59	418,990
60 Accounts payable and accrued expenses		1,167	60	2,962
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 ▶)			65	
66 Total liabilities Add lines 60 through 65		1,167	66	2,982
Organizations that follow SFAS 117, check here <input type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74				
67 Unrestricted			67	
68 Temporarily restricted			68	
69 Permanently restricted			69	
Organizations that do not follow SFAS 117, check here <input checked="" type="checkbox"/> 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		182,809	72	416,028
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)		182,809	73	416,028
74 Total liabilities and net assets / fund balances Add lines 66 and 73		183,976	74	418,990

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
b	Amounts included on line a but not on Part I, line 12		
1	Net unrealized gains on investments	b1	
2	Donated services and use of facilities	b2	
3	Recoveries of prior year grants	b3	
4	Other (specify) _____	b4	
	Add lines b1 through b4		b
c	Subtract line b from line a		c
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	
	Add lines d1 and d2		d
e	Total revenue (Part I, line 12) Add lines c and d		e

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

a	Total expenses and losses per audited financial statements		a
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	
	Add lines b1 through b4		b
c	Subtract line b from line a		c
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	
	Add lines d1 and d2		d
e	Total expenses (Part I, line 17) Add lines c and d		e

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
TRITA PARSİ 1104 EUCLID ST NW - G1 WASHINGTON, DC 20009	PRES 040 00	82,083		
DJAMSHID FOROUGH 18301 CORNFLOWER RD BOYDS, MD 20841	TREAS 002 00	0		
DOKHI FASSIHIAN 104 N RHODES ST - APT 403 ARLINGTON, VA 22209	SECY 002 00	0		

Yes	No
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75a Enter the total number of officers, directors, and trustees permitted to vote on organization business at board meetings <u>19</u>		
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	No
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" ▶ If "Yes," attach a statement that includes the information described in the instructions	75c	No
d Does the organization have a written conflict of interest policy?	75d	Yes

[illegible]

Yes	No
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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? If "Yes," attach a conformed copy of the changes	77	No
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	No
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	No
b	If "Yes," enter the name of the organization ► _____ _____ and check whether it is <input type="checkbox"/> exempt or <input type="checkbox"/> nonexempt		
81a	Enter direct or indirect political expenditures (See line 81 instructions) 81a _____		No
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?		
If "Yes," you may indicate the value of these items here. Do not include this amount as revenue 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?		No
b Did the organization comply with the disclosure requirements relating to quid pro quo contributions?		No
84a Did the organization solicit any contributions or gifts that were not tax deductible?		No
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		No
85 501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members?		No
b Did the organization make only in-house lobbying expenditures of \$2,000 or less?	Yes	
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?		No
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?		No
86 501(c)(7) orgs. Enter a Initiation fees and capital contributions included on line 12	86a	
b Gross receipts, included on line 12, for public use of club facilities	86b	
87 501(c)(12) orgs. Enter a Gross income from members or shareholders	87a	
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	87b	
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		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		No
89a 501(c)(3) organizations. Enter Amount of tax imposed on the organization during the year under section 4911 ▶, section 4912 ▶, 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		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?		No
f All organizations. Did the organization acquire direct or indirect interest in any applicable insurance contract?		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?		
90a List the states with which a copy of this return is filed ▶		
b Number of employees employed in the pay period that includes March 12, 2007 (See instructions.)	90b	3
91a The books are in care of ▶ Ms Nahzi Nikki Telephone no ▶ (310) 828-7008		
1532 Berkeley St - 5		
Located at ▶ Santa Monica, CA ZIP + 4 ▶ 904043217		
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 II Other Information (continued)

c At any time during the calendar year, did the organization maintain an office outside of the United States?

91c

Yes

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 DIRECT PUBLIC SUPPORT			42		153,124
b NGO RESOURCES			42		45,810
c GRANTS			42		220,775
d _____					
e _____					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					71,265
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments					
96 Dividends and interest from securities					
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					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					188,498
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))					679,472
105 Total (add line 104, columns (B), (D), and (E))					679,472

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)

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See the instructions.)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
	%			
	%			
	%			
	%			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See the instructions.)(a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☒ No(b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? ☐ Yes ☒ No

NO 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)

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

	(A) Name and address of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer	Yes	No
a						
b						
c						
Totals						

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

	(A) Name and address of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer	Yes	No
a						
b						
c						
Totals						

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?

	Yes	No

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.

Signature of officer: TRITA PARSİ PRESIDENT Date: 2008-08-14

Type or print name and title: TRITA PARSİ PRESIDENT

Preparer's signature: [Signature] Date: Preparer's SSN or PTIN (See Gen. Inst. W):

Firm's name (or yours if self-employed), address, and ZIP + 4: EIN: Phone no:

Paid Preparer's Use Only

SCHEDULE A
(Form 990 or
990EZ)

Department of the
Treasury
Internal Revenue
Service

Name of the organization
NATIONAL IRANIAN AMERICAN COUNCIL

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

Employer identification number

73-1626026

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
None				
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
None		
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
None		
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 1 of Part VI-B)		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	Safe, 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	No
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	No
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	No
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

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

- | | | |
|-----|-------------------------------------|--|
| 5 | <input type="checkbox"/> | A church, convention of churches, or association of churches Section 170(b)(1)(A)(i) |
| 6 | <input type="checkbox"/> | A school Section 170(b)(1)(A)(ii) (Also complete Part V) |
| 7 | <input type="checkbox"/> | A hospital or a cooperative hospital service organization Section 170(b)(1)(A)(iii) |
| 8 | <input type="checkbox"/> | A federal, state, or local government or governmental unit Section 170(b)(1)(A)(v) |
| 9 | <input type="checkbox"/> | 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 | <input type="checkbox"/> | 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 | <input type="checkbox"/> | 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 | <input type="checkbox"/> | A community trust Section 170(b)(1)(A)(vi) (Also complete the Support Schedule in Part IV-A) |
| 12 | <input checked="" type="checkbox"/> | An organization that normally receives (1) more than 33 1/3% 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 33 1/3% 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 | <input type="checkbox"/> | 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 |

[illegible]

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

Part 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.)	338,133	187,577	187,445	130,048	843,203
16 Membership fees received	43,994	33,745	26,585	13,360	117,684
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	13,874	14,527	8,750	50,880	88,031
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					0
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.				128	128
23 Total of lines 15 through 22	396,001	235,849	222,780	194,416	1,049,046
24 Line 23 minus line 17	382,127	221,322	214,030	143,536	961,015
25 Enter 1% of line 23	3,960	2,358	2,228	1,944	
26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24					26a
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
c Total support for section 509(a)(1) test. Enter line 24, column (e)					26c
d Add: Amounts from column (e) for lines 18 _____ 19 _____					26d
22 _____ 26b _____					26e
e Public support (line 26c minus line 26d total)					26f
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					
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 _____ 88,031 20 _____ 21 _____					
d Add: Line 27a total _____ and line 27b total _____					
e Public support (line 27c total minus line 27d total)					27c
f Total support for section 509(a)(2) test. Enter amount from line 23, column (e)					27d
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)

	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	No
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	No
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? If "Yes," please describe, if "No," please explain (If you need more space, attach a separate statement)	31	No
32 Does the organization maintain the following	32a	No
a Records indicating the racial composition of the student body, faculty, and administrative staff?	32b	No
b Records documenting that scholarships and other financial assistance are awarded on racially nondiscriminatory basis?	32c	No
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	32d	No
d Copies of all material used by the organization or on its behalf to solicit contributions?		
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	33a	No
a Students' rights or privileges?	33b	No
b Admissions policies?	33c	No
c Employment of faculty or administrative staff?	33d	No
d Scholarships or other financial assistance?	33e	No
e Educational policies?	33f	No
f Use of facilities?	33g	No
g Athletic programs?	33h	No
h Other extracurricular activities?		
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	No
b Has the organization's right to such aid ever been revoked or suspended?	34b	No
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	Yes

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— 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	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	
44 Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38	44	

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.)

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				
	(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(a))					
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

- a Volunteers
- 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

Yes	No	Amount
	No	
	No	
	No	
	No	
	No	
	No	
	No	
	No	
	No	

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?

a Transfers from the reporting organization to a noncharitable exempt organization of

- (i) Cash
- (ii) Other assets

b. Other transactions

- (i) Sales or exchanges of assets with a noncharitable exempt organization
- (ii) Purchases of assets from a noncharitable exempt organization
- (iii) Rental of facilities, equipment, or other assets
- (iv) Reimbursement arrangements
- (v) Loans or loan guarantees
- (vi) Performance of services or membership or fundraising solicitations

(vi) Performance of services or membership or fundraising solicitations

c Sharing of facilities, equipment, mailing lists, other assets, or paid employees

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.

	Yes	No
51a(i)		No
a(ii)		No
b(i)		No
b(ii)		No
b(iii)		No
b(iv)		No
b(v)		No
b(vi)		No
c		No

[illegible]

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

[illegible]

TY 2007 Depreciation and Depletion Schedule

Name: NATIONAL IRANIAN AMERICAN COUNCIL

EIN: 73-1626026

Software ID: 07000184

Software Version: 2007.1.9

	Asset	Amount
OFFICE EQUIPMENT		2,874

efile GRAPHIC print - DO NOT PROCESS As Filed Data - DLN: 93490227014568

TY 2007 Land etc. Schedule

Name: NATIONAL IRANIAN AMERICAN COUNCIL

EIN: 73-1626026

Software ID: 07000184

Software Version: 2007.1.9

Category/Item	Cost/Other Basis	Accumulated Depreciation	Book Value
EQUIPMENT	16,751	9,923	6,828

efile GRAPHIC print - DO NOT PROCESS As Filed Data - DLN: 93490227014568

TY 2007 Special Events Schedule

Name: NATIONAL IRANIAN AMERICAN COUNCIL

EIN: 73-1626026

Software ID: 07000184

Software Version: 2007.1.9

Event Name	Gross Receipts	Contributions	Gross Revenue	Direct Expense	Net Income (Loss)
Fundraiser	213,284		213,284	24,786	188,498

TY 2007 Other Income Schedule

Name: NATIONAL IRANIAN AMERICAN COUNCIL

EIN: 73-1626026

Software ID: 07000184

Software Version: 2007.1.9

Description	2006	2005	2004	2003	Total
INTEREST				128	128