

990-EZ

Short Form

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)

For organizations with gross receipts less than \$100,000 and total assets less than \$250,000 at the end of the year.

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

OMB No. 1545-1150

2002

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Form header section including: A For the 2002 calendar year, or tax year beginning and ending; B Check applicable; C Name of organization; D Employer identification number; E Telephone number; F Enter 4-digit (GEN); G Accounting method; H Check if the organization is NOT required to attach Schedule B.

Form header section including: I WEB SITE; J ORGANIZATION TYPE; K Check if the organization's gross receipts are normally not more than \$25,000.

Form header section including: L Add lines 5b, 6b, and 7b to line 9 to determine gross receipts.

Table with 21 rows for Revenue, Expenses, and Net Assets. Columns include line numbers, descriptions, and amounts. Revenue total: 77,351. Expenses total: 47,962. Net Assets total: 29,389.

Part II Balance Sheets table with columns for (A) Beginning of year and (B) End of year. Rows include Cash, Land and buildings, Other assets, TOTAL ASSETS, TOTAL LIABILITIES, and NET ASSETS OR FUND BALANCES.

Part III Statement of Program Service Accomplishments (See page 39 of the instructions.)		Expenses (Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts; optional for others.)	
What is the organization's primary exempt purpose? <u>Promote Iranian-American participation in AM life.</u>			
Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, or other relevant information for each program title.			
28	Establishment of a web site to promote encourage the Iranian expatriate community, to fully participate in American life.	(Grants \$ 0)	28a
29	Sponsored events to allow Iranian Americans to get together and network.	(Grants \$ 0)	29a
30	Community building within the Iranian American community to focus on mutual opportunities and problems common to the community and to encourage full participation in American life.	(Grants \$ 0)	30a
31	Other program services (attach schedule)	(Grants \$)	31a
32	TOTAL PROGRAM SERVICE EXPENSES (add lines 28a through 31a)		32 0

Part IV List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated. See page 40 of 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	(E) Expense account and other allowances
Trita Parsi 2144 California St, NW, Wash, DC 20008	President	0	0	0
Babak Talebi 15 E Timonium Rd, Timonium, MD 21093	Treasurer	0	0	2,500
Alexander Patico 5448 Hound Hill Ct, Columbia, MD 21045	Secretary	0	0	0

Part V Other Information (Note the attachment requirement in General Instruction V, page 14.)		Yes	No
33	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity		X
34	Were any changes made to the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes.		X
35	If the organization had income from business activities, such as those reported on lines 2, 6, and 7 (among others), but NOT reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T.		X
a	Did the organization have unrelated business gross income of \$1,000 or more or 6033(e) notice, reporting, and proxy tax requirements?		X
b	If "Yes," has it filed a tax return on Form 990-T for this year?		X
36	Was there a liquidation, dissolution, termination, or substantial contraction during the year? (If "Yes," attach a statement.)		X
37 a	Enter amount of political expenditures, direct or indirect, as described in the instructions. 37a 0		X
b	Did the organization file FORM 1120-POL for this year?		X
38 a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee OR were any such loans made in a prior year and still unpaid at the start of the period covered by this return?		X
b	If "Yes," attach the schedule specified in the line 38 instructions and enter the amount involved. 38b		X
39	501(c)(7) organizations. Enter: a Initiation fees and capital contributions included on line 9 39a		X
b	Gross receipts, included on line 9, for public use of club facilities 39b		X
40 a	501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 ; section 4912 ; section 4955		X
b	501(c)(3) and (4) organizations. 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 an explanation.		X
c	Amount of tax imposed on organization managers or disqualified persons during the year under 4912, 4955, and 4958		
d	Enter: Amount of tax on line 40c, above, reimbursed by the organization		
41	List the states with which a copy of this return is filed. MD		
42	The books are in care of NAHZI NIKKI Telephone no. (310) 828-7008 Located at 1532 BERKEKEY ST #5, SANTA MONICA, CA ZIP + 4 90404-3217		
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of FORM 1041 - Check here and enter the amount of tax-exempt interest received or accrued during the tax year: 43		

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.

Please Sign Here

Signature of officer: _____ Date: _____

Type or print name and title: _____

Paid Preparer's Use Only

Preparer's signature: _____ Date: 3/15/2003

Check one: self-employed employed

Preparer's SSN or PTIN (See Gen. Inst. W): 209-34-7717

Firm's name (or yours if self-employed): GARRETT A. ISACCO, CPA

address, and ZIP + 4: 15891 CARRS MILL ROAD, WOODBINE, MD 21797

Phone no: (410) 489-4295

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Organization Exempt Under Section 501(c)(3)

(Except Private Foundation) and Section 501(c)(6), 501(f), 501(k),
501(n), or Section 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

2002

Name of the organization

Employer identification number

NATIONAL IRANIAN AMERICAN COUNCIL

71-1626026

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 Compensation of the Five Highest Paid Independent Contractors for Professional Services

(See page 2 of the instructions. List each one (whether individuals 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		

Line 16 (990-EZ) - Other Expenses

1	ADVERTISING AND PROMOTION	1	2,590	✓
2	BANK SERVICE CHARGES	2	361	✓
3	BUSINESS TRAVEL AND MEALS	3	3,961	✓
4	OFFICE EXPENSES	4	1,941	✓
5	LICENCES AND PERMITS	5	570	✓
6	DEPRECIATION	6	476	✓
7	TELEPHONE	7	1,445	✓
8		8		
9		9		
10	Total other deductions	10	11,344	

Line 24 (990-EZ) - Other Assets

		Beginning	End
1	PREPAID RENT		650
2			
3			
4			
5			
6			
7			
8			
9			
10			
11	Total other assets	0	650

Line 26 (990-EZ) - Liabilities

		Beginning	End
1	DUE TO OFFICER		250
2			
3			
4			
5			
6			
7			
8			
9			
10			
11	Total other assets	0	250

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 (including any attempt to influence public opinion on a legislative matter or referendum)? (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.) Organizations that made an election under section 501(h) by filing Form 5708 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.		X
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 of property?		X
b	Lending of money or other extension of credit?		X
c	Furnishing of goods, services, or facilities?		X
d	Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?		X
e	Transfer of any part of its income or assets?		X
3	Does the organization make grants for scholarships, fellowships, student loans, etc.? (See NOTE below.)		X
4	Do you have a section 403(b) annuity plan for your employees?		X
Note: Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs "qualify" to receive payments.			

Part IV Reason for Non-Private Foundation Status (See pages 3 through 5 of the instructions.)

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.)

11 a 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.)

11 b 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 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 An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in: (1) lines 5 through 12 above; or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2). (See section 509(a)(3).)

Provide the following information about the supported organizations. (See page 5 of the instructions.)

(a) Name(s) of supported organization(s)	(b) Line number from above

14 An organization organized and operated to test for public safety. Section 509(a)(4). (See page 5 of the instructions.)

Part IV-A Support Schedule (Complete only if you checked a box on the front of the return to use the 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) 2001	(b) 2000	(c) 1999	(d) 1998	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	FIRST	YEAR	OF	OPERATIONS	0
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					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					0
23 Total of lines 15 through 22	0	0	0	0	0
24 Line 23 minus line 17	0	0	0	0	0
25 Enter 1% of line 23	0	0	0	0	
26 ORGANIZATIONS DESCRIBED ON LINES 10 OR 11: a Enter 2% of amount in column (e), line 24					26a 0
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 1998 through 2001 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 0
d Add: Amounts from column (e) for lines: 18 <u>0</u> 19 <u>0</u>					26d 0
22 <u>0</u> 26b <u>0</u>					26e 0
e Public support (line 26c minus line 26d total)					26f 0.00%
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:					
2001) _____ (2000) _____ (1999) _____ (1998) _____					
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 11, 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:					
(2001) _____ (2000) _____ (1999) _____ (1998) _____					
c Add: Amounts from column (e) for lines: 15 _____ 16 _____					27c 0
17 <u>0</u> 20 _____ 21 _____					27d 0
d Add: Line 27a total <u>0</u> and line 27c total _____					27e 0
e Public support (line 27c total minus line 27d total)					27f 0
f Total support for section 509(a)(2) test: Enter amount from line 24, column (e)					27g 0.00%
g PUBLIC SUPPORT PERCENTAGE (LINE 27E (NUMERATOR) DIVIDED BY LINE 27F (DENOMINATOR))					27h 0.00%
h INVESTMENT INCOME PERCENTAGE (LINE 19 (NUMERATOR) DIVIDED BY LINE 27F (DENOMINATOR))					
28 UNUSUAL GRANTS: For an organization described in lines 10 through 12 that received any unusual grants during 1998 through 2001, prepare a list for your records to show, for each year, the name of the grantor, the year and amount of the grant, and a brief description of the nature of the grant. DO NOT FILE THIS LIST WITH YOUR RETURN. Attach a schedule to show 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)

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?

Table with 3 columns: Question ID, Yes, No. Row 29: Question ID 29, Yes, 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?

Table with 3 columns: Question ID, Yes, No. Row 30: Question ID 30, Yes, 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.)

Table with 3 columns: Question ID, Yes, No. Row 31: Question ID 31, Yes, No.

32 Does the organization maintain the following:

- a Records indicating the racial composition of the student body, faculty, and administrative staff?
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?
d Copies of all material used by the organization or on its behalf to solicit contributions?

Table with 3 columns: Question ID, Yes, No. Rows 32a, 32b, 32c, 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?
b Admissions policies?
c Employment of faculty or administrative staff?
d Scholarships or other financial assistance?
e Educational policies?
f Use of facilities?
g Athletic programs?
h Other extracurricular activities?

Table with 3 columns: Question ID, Yes, No. Rows 33a through 33h.

If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.)

34 a Does the organization receive any financial aid or assistance from a governmental agency?

Table with 3 columns: Question ID, Yes, No. Row 34a.

b Has the organization's right to such aid ever been revoked or suspended?

Table with 3 columns: Question ID, Yes, No. Row 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

Table with 3 columns: Question ID, Yes, No. Row 35.

Part VI-A

Lobbying Expenditures by Electing Public Charities

(To be completed ONLY by an eligible organization that filed Form 990)

Check a if the organization belongs to an affiliated group. Check b if the "affiliated and limited control" provisions apply.

Limits on Lobbying Expenditures

(The term "expenditures" means amounts paid or incurred)

Table with columns for line numbers, descriptions, and amounts for affiliated group totals and ALL electing organizations. Includes lines 36-44 and a caution note.

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.)

Table for 4-Year Averaging Period with columns for 2002, 2001, 2000, 1999, and Total. Includes lines 45-50.

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:

Table with columns for Yes, No, and Amount. Lists activities a through i.

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