

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

2005

Open to Public Inspection

Under section 501(c)(3), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

Department of the Treasury
Internal Revenue Service

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

A For the 2005 calendar year, or tax year beginning _____, and ending _____		D Employer identification number 71-1626026	
B United States organization Name: NATIONAL RAN, AN AMERICAN COUNCIL		E Telephone number	
C Address change Number and street or P.O. box if mail is not delivered to street address Room/suite 2211 M STREET, N.W.		F Accounting method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) ▶	
City or town State or country ZIP + 4 WASHINGTON, DC 20007			
G Website ▶ WWW.NAACOUNCIL.ORG		H and I are not applicable to section 527 organizations.	
J Organization type: check one <input checked="" type="checkbox"/> 501(c)(3) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) If "Yes," enter number of affiliates ▶ H(c) Are all affiliates included? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No (If "No," attach a list. See instructions.) H(d) Is this a separate return filed by an organization covered by a group ruling? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
K Check here <input type="checkbox"/> if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS, but the organization chooses to file a return, be sure to file a complete return. Some states require a complete return.		I Group Exemption Number ▶	
L Gross receipts: Add lines 8d, 9c, 9d, and 10c to line 12 ▶ 242,568		M Check <input type="checkbox"/> if the organization is not required to attach Sch. B (Form 990, 990-EZ, or 990-PF).	

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 Direct public support	1a	0	
	b Indirect public support	1b	0	
	c Government contributions (grants)	1c	0	
	d Total (add lines 1a through 1c) (cash \$ 0 noncash \$ 0)	1d	0	
	2 Program service revenue including government fees and contracts (from Part VII, line 93)	2	187,577	
	3 Membership dues and assessments	3	33,745	
	4 Interest on savings and temporary cash investments	4	0	
	5 Dividends and interest from securities	5	0	
	6 a Gross rents	6a		
b Less: rental expenses	6b			
c Net rental income or (loss) (subtract line 6b from line 6a)	6c	0		
7 Other investment income (describe ▶)	7	0		
Revenue	8 a Gross amount from sales of assets other than inventory	(A) Securities	(B) Other	
	b Less: cost or other basis and sales expenses	8a	0	
	c Gain or (loss) (attach schedule)	8b	645	
	d Net gain or (loss) (combine line 8c, columns (A) and (B))	8c	-645	
	8d	-645		
	9 Special events and activities (attach schedule). If any amount is from gaming, check here <input type="checkbox"/>			
	a Gross revenue (not including \$ 0 of contributions reported on line 1a)	9a	21,246	
	b Less: direct expenses other than fundraising expenses	9b	6,074	
	c Net income or (loss) from special events (subtract line 9b from line 9a)	9c	15,172	
	10 a Gross sales of inventory, less returns and allowances	10a	0	
b Less: cost of goods sold	10b	0		
c Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	10c	0		
11 Other revenue (from Part VII, line 103)	11	0		
12 Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12	235,849		
Expenses	13 Program services (from line 44, column (B))	13	29,648	
	14 Management and general (from line 44, column (C))	14	179,777	
	15 Fundraising (from line 44, column (D))	15	0	
	16 Payments to affiliates (attach schedule)	16	0	
	17 Total expenses (add lines 16 and 44, column (A))	17	209,425	
Net Assets	18 Excess or (deficit) for the year (subtract line 17 from line 12)	18	26,424	
	19 Net assets or fund balances at beginning of year (from line 73, column (A))	19	58,683	
	20 Other changes in net assets or fund balances (attach explanation)	20	0	
	21 Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21	85,107	

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
21 Grants and allocations (attach schedule) Cash \$ <u>0</u> Noncash \$ <u>0</u> This amount includes foreign grants. Check here <input type="checkbox"/>	22 16,300	✓ 16,300		
23 Special assistance to individuals (attach schedule)	23 0	0		
24 Benefits paid to officer members (attach schedule)	24 0			
25 Compensation of officers, directors, etc.	25 0			
26 Other salaries and wages	26 27,104	✓	27,104	✓
27 Pension plan contributions	27 0			
28 Other employee benefits	28 1,755	✓	1,755	✓
29 Payroll taxes	29 2,074	✓	2,074	✓
30 Professional fundraising fees	30 0			
31 Accounting fees	31 3,024	✓	3,024	✓
32 Legal fees	32 0			
33 Supplies	33 7,176	1,922	5,254	
34 Telephone	34 1,936	✓	1,936	✓
35 Postage and shipping	35 4,148	✓	4,148	✓
36 Occupancy	36 11,548	✓	11,548	✓
37 Equipment rental and maintenance	37 0			
38 Printing and publications	38 6,060	✓	6,060	✓
39 Travel	39 11,820	✓	11,820	✓
40 Conferences, conventions, and meetings	40 0			
41 Interest	41 0			
42 Depreciation, depletion, etc. (attach schedule)	42 1,675	✓	1,675	✓
43 Other expenses not covered above (itemize):				
a ADVERTISING AND PROMOTION	43a 12,315	✓ 11,426	889	0
b CONSULTING	43b 83,250	✓ 0	83,250	✓ 0
c OFFICE AND ADMINISTRATIVE	43c 14,318	0	14,318	0
d INTERNET AND WEB HOSTING	43d 4,922	✓ 0	4,922	✓ 0
e	43e 0	0	0	0
f	43f 0	0	0	0
g	43g 0	0	0	0
44 Total functional expenses. Add lines 22 through 43. (Organizations completing columns (B)-(D), carry these totals to lines 13-15.)	44 209,425	29,648	179,777	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 ☒ NoIf yes, enter (i) the aggregate amount of these joint costs \$ 0; (ii) the amount allocated to Program services \$ 0; 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 to the public, and for some people, serves as the primary or sole source of information about a particular organization. While 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? Promote Iranian-American participation in American life.	Program Service Expenses
All organizations must describe the exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, and 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.)	(Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts; but optional for others.)
a Establishment of a web site to promote and encourage the Iranian expatriate community to fully participate in American life.	
(Grants and allocations \$ 0) If this amount includes foreign grants, check here <input type="checkbox"/>	1,922
b Sponsor events to allow Iranian-Americans to get together and network.	
(Grants and allocations \$) If this amount includes foreign grants, check here <input type="checkbox"/>	4,981
c Community building within the Iranian-American community to focus on mutual opportunities and problems common to the community and to encourage participation in American life.	
(Grants and allocations \$) If this amount includes foreign grants, check here <input type="checkbox"/>	6,474
d Provided to the survivors of Hurricane Katrina in New Orleans, LA	
(Grants and allocations \$) If this amount includes foreign grants, check here <input type="checkbox"/>	16,300
e Other program services (attach schedule)	
(Grants and allocations \$) If this amount includes foreign grants, check here <input type="checkbox"/>	
f Total of Program Service Expenses (should equal line 44, column (B), Program services)	29,648

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
45	Cash—non-interest-bearing	✓ 53,152	45	✓ 81,535
46	Savings and temporary cash investments		46	
47 a	Accounts receivable	47a 0		
b	Less: allowance for doubtful accounts	47b 0	0 47c	0
48 a	Pledges receivable	48a 0		
b	Less: allowance for doubtful accounts	48b 0	0 48c	0
49	Grants receivable		49	
50	Receivables from officers, directors, trustees, and key employees (attach schedule)		0 50	0
51 a	Other notes and loans receivable (attach schedule)	51a 0		
b	Less: allowance for doubtful accounts	51b 0	0 51c	0
52	Inventories for sale or use		52	
53	Prepaid expenses and deferred charges		53	
54	Investments—securities (attach schedule) <input type="checkbox"/> Cost <input type="checkbox"/> FMV		0 54	0
55 a	Investments—land, buildings, and equipment: basis	55a 0		
b	Less: accumulated depreciation (attach schedule)	55b 0	0 55c	0
56	Investments—other (attach schedule)		0 56	0
57 a	Land, buildings, and equipment: basis	57a 8,378		
b	Less: accumulated depreciation (attach schedule)	57b 4,806	✓ 4,881 57c	✓ 3,572
58	Other assets (describe <input checked="" type="checkbox"/> PREPAID RENT)	✓ 650	58	✓ 0
59	Total assets (must equal line 74). Add lines 45 through 58	58,683	59	85,107
60	Accounts payable and accrued expenses		60	
61	Grants payable		61	
62	Deferred revenue		62	
63	Loans from officers, directors, trustees, and key employees (attach schedule)	0	63	0
64 a	Tax-exempt bond liabilities (attach schedule)	0	64a	0
b	Mortgages and other notes payable (attach schedule)	0	64b	0
65	Other liabilities (describe <input type="checkbox"/>)	0	65	0
66	Total liabilities. Add lines 60 through 65	0	66	0
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	58,683	72	85,107
73	Total net assets or fund balances (add lines 67 through 69 or lines 70 through 72; column (A) must equal line 19; column (B) must equal line 21)	58,683	73	85,107
74	Total liabilities and net assets/fund balances. Add lines 66 and 73.	58,683	74	85,107

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	225,849
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	0	
	Add lines b1 through b4		b	0
c	Subtract line b from line a		c	225,849
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	0	
	Add lines d1 and d2		d	0
e	Total revenue (Part I, line 12). Add lines c and d		e	225,849

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

a	Total expenses and losses per audited financial statements		a	209,425
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	0	
	Add lines b1 through b4		b	0
c	Subtract line b from line a		c	209,425
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	0	
	Add lines d1 and d2		d	0
e	Total expenses (Part I, line 17). Add lines c and d		e	209,425

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
Name Trita Parsi Str 2144 California St. N City Washington ST DC ZIP 20008	Title President Hr/WK 10	0	0	0
Name Djamshid Forough Str C/O Citibank City Washington ST DC ZIP 20001	Title Secretary Hr/WK 1	0	0	0
Name Alexander Patico Str 5448 Hound Hill Ct. City Columbia ST MD ZIP 21045	Title Treasurer Hr/WK 1	0	0	0
Name Str City ST ZIP	Title Hr/WK			
Name Str City ST ZIP	Title Hr/WK			
Name Str City ST ZIP	Title Hr/WK			
Name Str City ST ZIP	Title Hr/WK			
Name Str City ST ZIP	Title Hr/WK			
Name Str City ST ZIP	Title Hr/WK			
Name Str City ST ZIP	Title Hr/WK			

Part V-A

Current Officers, Directors, Trustees, and Key Employees (continued)

Yes

No

75 a Enter the total number of officers, directors, and trustees permitted to vote on organization business at board meetings 8

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

X

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 this organization through common supervision or common control?
Note. Related organizations include section 509(a)(3) supporting organizations.
 If "Yes," attach a statement that identifies the individuals, explains the relationship between this organization and the other organization(s), and describes the compensation arrangements, including amounts paid to each individual by each related organization.

75c

X

d Does the organization have a written conflict of interest policy?

75d

X

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.)

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	(D) Contributions to employee benefit plans & deferred compensation plans	(E) Expense account and other allowances
Name <u>NONE</u> Str _____ City _____ ST _____ ZIP _____		0	0	0
Name _____ Str _____ City _____ ST _____ ZIP _____				
Name _____ Str _____ City _____ ST _____ ZIP _____				
Name _____ Str _____ City _____ ST _____ ZIP _____				
Name _____ Str _____ City _____ ST _____ ZIP _____				
Name _____ Str _____ City _____ ST _____ ZIP _____				
Name _____ Str _____ City _____ ST _____ ZIP _____				
Name _____ Str _____ City _____ ST _____ ZIP _____				
Name _____ Str _____ City _____ ST _____ ZIP _____				
Name _____ Str _____ City _____ ST _____ ZIP _____				

Part VI

Other Information (See the instructions.)

Yes

No

76 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity

76

X

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

X

78 a Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?

78a

X

b If "Yes," has it filed a tax return on Form 990-T for this year?

78b

N/A

79 Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement

79

X

80 a 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

X

b If "Yes," enter the name of the organization and check whether it is ☐ exempt or ☐ nonexempt

81a

81 a Enter direct and indirect political expenditures. (See line 81 instructions.)

81a

b Did the organization file Form 1120-POL for this year?

81b

X

Part VI Other Information (continued)

		Yes	No
82 a	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?		X
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 N/A		
83 a	Did the organization comply with the public inspection requirements for returns and exemption applications?		X
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?		X
84 a	Did the organization solicit any contributions or gifts that were not tax deductible?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	N/A	X
85	501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members?		X
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less? 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 for the prior year.	X	
c	Dues, assessments, and similar amounts from members	85c N/A	
d	Section 162(e) lobbying and political expenditures	85d N/A	
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e N/A	
f	Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f N/A	
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	85g N/A	
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 N/A	
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	
88	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	88	
89 a	501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 ▶ 0 ; section 4912 ▶ 0 ; section 4955 ▶ 0		
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	X
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		
90 a	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, 2005 (See instructions.)	90b	
91 a	The books are in care of ▶ Name Ms. Nahzi Nikki Telephone no. ▶ 310-828-7008 Located at ▶ 1532 Berkeley St - #5 City ST ZIP + 4 ▶ 90404-3217		
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)? 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.	91b	
c	At any time during the calendar year, did the organization maintain an office outside of the United States? If "Yes," enter the name of the foreign country ▶	91c	
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	N/A

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

Note: Enter gross amounts unless otherwise specified.

		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					139,577
b	Indirect resources					48,000
c						
d						
e						
f	Medicare/Medicaid payments					
g	Fees and contracts from government agencies					
94	Membership dues and assessments					33,745
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	not 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					-645
101	Net income or (loss) from special events					15,172
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))		0		0	235,849
105	Total (add line 104, columns (B), (D), and (E))					235,849

Note: Line 105 plus line 1d, 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).
94	Membership dues are used to defray the expenses of maintaining an office and web site both of which promote the organization's tax exempt purpose.

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
N/A	%		0	0
	%		0	0
	%		0	0
	%		0	0

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

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

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.			
	Signature of officer		Date	
Paid Preparer's Use Only	Type or print name and title			
	Preparer's signature	Date	Check box if self-employed	Preparer's SSN or PTIN (See Gen. Inst. W)
	Garrett Isacco	3/31/2006	<input checked="" type="checkbox"/>	PC0349850
	Firm's name (or yours if self-employed), address, and ZIP + 4	Firm's EIN		
	Garrett A. Isacco, CPA 1516 Chessie Court Mount Airy, MD 21771	301-829-8218		

SCHEDULE A
(Form 990 or 990-EZ)

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.)

OMB No. 1545-0047

2005

Department of the Treasury
Internal Revenue Service

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

Name of the organization

NATIONAL IRANIAN AMERICAN COUNCIL

Employer identification number

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	0	0	0	0
	0	0	0	0
	0	0	0	0
	0	0	0	0
	0	0	0	0
	0	0	0	0
Total number of other employees paid over \$50,000 ▶		0		

Part II-A 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		0
		0
		0
		0
		0
		0
Total number of others receiving over \$50,000 for professional services ▶		0

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 individuals or firms. If there are none, enter "None." See page 2 of the instructions.)

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		0
		0
		0
		0
		0
		0
Total number of other contractors receiving over \$50,000 for other services ▶		0

For Paperwork Reduction Act Notice, see the Instructions for Form 990 and Form 990-EZ.

Schedule A (Form 990 or 990-EZ) 2005

(HTA)

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? If "Yes," enter the total expenses paid in connection with the lobbying activities: ▶ \$ <u>0</u> (Must equal amounts on line 38, Part IV-A or line 1 of Part VI-B)	1	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?	2a	X
b Lending of money or other extension of credit?	2b	X
c Furnishing of goods, services, or facilities?	2c	X
d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?	2d	X
e Transfer of any part of its income or assets?	2e	X
3 a Do you make grants for scholarships, fellowships, student loans, etc.? (If "Yes," attach an explanation of how you determine that recipients qualify to receive payments.)	3a	
b Do you have a section 403(b) annuity plan for your employees?	3b	X
c During the year, did the organization receive a contribution of qualified real property interest under section 170(h)?	3c	X
4 a Did you maintain any separate account for participating donors where donors have the right to provide advice on the use or distribution of funds?	4a	X
b Do you provide credit counseling, debt management, credit repair, or debt negotiation services?	4b	X

Part IV Reason for Non-Private Foundation Status (See pages 3 through 6 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: ▶ _____ City _____ ST _____ Country _____
- 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)(vii). (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) sections 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2). Check the box that describes the type of supporting organization: ▶ ☐ Type 1 ☐ Type 2 ☐ Type 3

Provide the following information about the supported organizations. (See page 6 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 6 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) 2004	(b) 2003	(c) 2002	(d) 2001	(e) Total	
15 Gifts, grants, and contributions received (Do not include unusual grants. See line 28.)	187,445	130,048	72,080	4TH YEAR	389,573	
16 Membership fees received	26,585	13,360	4,905	OF	44,850	
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	8,750	50,880	366	OPERATIONS	59,996	
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	128	0	0	128	
23 Total of lines 15 through 22	222,780	194,416	77,351	0	494,547	
24 Line 23 minus line 17	214,030	143,536	76,985	0	434,551	
25 Enter 1% of line 23	2,228	1,944	774	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 2001 through 2004 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	0	19	0		
	22	0	26b	0	26d	0
e Public support (line 26c minus line 26d total)					26e	0
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					26f	0.00%
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:					
	(2004)	(2003)	(2002)	(2001)		
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:	(2004)	(2003)	(2002)	(2001)		
c Add: Amounts from column (e) for lines:	15	389,573	16	44,850		
	17	59,996	20	0	21	0
d Add: Line 27a total	0		and line 27b total	0		
e Public support (line 27c total minus line 27d total)					27e	494,419
f Total support for section 509(a)(2) test: Enter amount from line 23, column (e)					27f	494,547
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					27g	99.97%
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					27h	0.00%
28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 2001 through 2004, 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	
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? If "Yes," please describe. If "No," please explain. (If you need more space, attach a separate statement.)	31	
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 a 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.)		
34 a 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? If you answered "Yes" to either 34a or b, please explain using an attached statement.	34b	
35 Does the organization certify that it has complied with the applicable requirements of sections 431 through 436 of Reg. 1.1552-10 (25 U.S.C. 1667) 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	0
37	Total lobbying expenditures to influence a legislative body (direct lobbying)	37	0
38	Total lobbying expenditures (add lines 36 and 37)	38	0
39	Other exempt purpose expenditures	39	0
40	Total exempt purpose expenditures (add lines 38 and 39)	40	0
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		41	0
42	Grassroots nontaxable amount (enter 25% of line 41)	42	0
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

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) 2005	(b) 2004	(c) 2003	(d) 2002	(e) Total
45	Lobbying nontaxable amount				0
46	Lobbying ceiling amount (150% of line 45(e))				0
47	Total lobbying expenditures				0
48	Grassroots nontaxable amount				0
49	Grassroots ceiling amount (150% of line 48(e))				0
50	Grassroots lobbying expenditures				0

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 and 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 b through h.

Yes	No	Amount
		0

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

Schedule B
(Form 990, 990-EZ,
or 990-PF)

Department of the Treasury,
Internal Revenue Service

Schedule of Contributors

Supplementary Information for
line 1 of Form 990, 990-EZ, and 990-PF (see instructions)

OMB No. 1545-0047

2005

Name of organization

NATIONAL IRANIAN AMERICAN COUNCIL

Employer identification number

71-1626026

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

☒ 501(c)(3) (enter number) organization

☐ 4947(a)(1) nonexempt charitable trust not treated as a private foundation

☐ 527 political organization

Form 990-PF

☐ 501(c)(3) exempt private foundation

☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation

☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**. (Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule—see instructions.)

General Rule—

- ☒ For organizations filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. (Complete Parts I and II.)

Special Rules—

- ☐ For a section 501(c)(3) organization filing Form 990, or Form 990-EZ, that met the 33 1/3 % support test under Regulations sections 1.509(a)-3/1.170A-9(e) and received from any one contributor, during the year, a contribution of the greater of \$5,000 or 2% of the amount on line 1 of these forms. (Complete Parts I and II.)
- ☐ For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, aggregate contributions or bequests of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. (Complete Parts I, II, and III.)
- ☐ For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, some contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not aggregate to more than \$1,000. (If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the Parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc., contributions of \$5,000 or more during the year.) ► \$ _____

Caution: Organizations that are not covered by the General Rule and/or the Special Rules do not file Schedule B (Form 990, 990-EZ, or 990-PF), but they **must** check the box in the heading of their Form 990, Form 990-EZ, or on line 2 of their Form 990-PF, to certify that they do not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization

Employer identification number

NATIONAL PAN-AMERICAN COUNCIL

71-1626026

Part I Contributors (See Specific Instructions.)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	NATIONAL ENDOWMENT FOR DEMOCRACY 1401 15TH ST NW WASHINGTON DC 20005 Foreign State or Province: _____ Foreign Country: _____	\$ 48,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
2	IS CAPITAL, LLC 6679 SANTA BARBARA ROAD ELKBRIDGE MD 21204 Foreign State or Province: _____ Foreign Country: _____	\$ 25,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
3	HAMID MOGHADAM WASHINGTON DC Foreign State or Province: _____ Foreign Country: _____	\$ 10,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
4	ABOLALA SOUDAVAR 5110 SAN FELIPE ST HOUSTON TX 77056 Foreign State or Province: _____ Foreign Country: _____	\$ 10,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
5	AHOORA FOUNDATION NEW YORK NY Foreign State or Province: _____ Foreign Country: _____	\$ 10,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
	SEE LIST ATTACHED FOR REMAINDER Foreign State or Province: _____ Foreign Country: _____	\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

Name of organization

NATIONAL PAN-AMERICAN COUNCIL

Employer identification number

71-1626026

Part II Noncash Property (See Specific Instructions.)

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	

Line 8 (990) - Gain/loss from sale of assets other than inventory

Totals:									
					Gross sales		Cost, other basis and expenses		
							0		0
							0		0
							0		645
Public Securities									
Non-Public Securities									
Other sales									

Line 58 (990) - Other assets

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

Line 22 (Sch A (990/990-EZ)) - Other Income

Description		(a) 2004	(b) 2003	(c) 2002	(d) 2001	(e) Total
1	INTEREST		128			128
2						0
3						0
4						0
5						0
6						0
7						0
8						0
9						0
10						0
Total of Other Income		0	128	0	0	128

NAC
EIN 74-1626026
CONTRIBUTIONS \$1,000 TO \$10,000
2005

CONTRIBUTOR:

AMOUNT

1,000
5,000
2,000
1,500
1,050
2,000
5,000
3,000
1,000
1,000
5,000
1,500
2,700
1,000
1,000
1,000
2,800
1,000
1,000
1,000
1,000
1,000
1,000
1,000
1,000
1,000

—
43,550