

Form 990

Return of Organization Exempt From Income Tax

OMB No 1545-0047

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

2014

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Do not enter social security numbers on this form as it may be made public Information about Form 990 and its instructions is at www.IRS.gov/form990

A For the 2014 calendar year, or tax year beginning 01-01-2014, and ending 12-31-2014

B Check if applicable: Address change, Name change, Initial return, Final return/terminated, Amended return, Application pending. C Name of organization: NATIONAL IRANIAN AMERICAN COUNCIL. D Employer identification number: 73-1626026. E Telephone number: (202) 386-6325. F Name and address of principal officer: TRITA PARSI, 1411 K STREET NW, WASHINGTON, DC 20005. G Gross receipts \$ 1,138,215. H(a) Is this a group return for subordinates? H(b) Are all subordinates included? H(c) Group exemption number. I Tax-exempt status: 501(c)(3). J Website: WWW.NIACOUNCIL.ORG. K Form of organization: Corporation. L Year of formation: 2002. M State of legal domicile: MD.

Part I Summary

Table with 3 main sections: Activities & Governance (lines 1-7), Revenue (lines 8-12), Expenses (lines 13-19), and Net Assets or Fund Balances (lines 20-22). Includes sub-headers like 'Prior Year' and 'Current Year' for revenue and expenses.

Part II Signature Block

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

Sign Here: Signature of officer (\*\*\*\*\*), Date (2015-06-12), Type or print name and title (TRITA PARSI PRESIDENT)

Paid Preparer Use Only: Print/Type preparer's name (Garrett A Isacco), Preparer's signature (Garrett A Isacco), Date (2015-06-12), Check if self-employed, PTIN, Firm's name (Garrett A Isacco CPA), Firm's address (1516 Chessie Court, Mount Airy, MD 21771), Firm's EIN, Phone no (301) 829-8218

May the IRS discuss this return with the preparer shown above? (see instructions) [X] Yes [ ] No

**Part III Statement of Program Service Accomplishments**

Check if Schedule O contains a response or note to any line in this Part III

**1** Briefly describe the organization's mission

PROMOTION OF IRANIAN-AMERICAN PARTICIPATION IN AMERICAN CIVIC LIFE PROVIDE INFORMATION ON DIPLOMACY WITH IRAN, HUMAN RIGHTS ISSUES, SANCTIONS AND CIVIL RIGHTS

**2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?  Yes  No

If "Yes," describe these new services on Schedule O

**3** Did the organization cease conducting, or make significant changes in how it conducts, any program services?  Yes  No

If "Yes," describe these changes on Schedule O

**4** Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

**4a** (Code ) (Expenses \$ 84,352 including grants of \$ ) (Revenue \$ )  
PUBLIC OUTREACH AND EDUCATION

**4b** (Code ) (Expenses \$ 669,057 including grants of \$ ) (Revenue \$ )  
MEMBERSHIP AND PROGRAMMING ACTIVITIES

**4c** (Code ) (Expenses \$ 36,580 including grants of \$ ) (Revenue \$ )  
RESEARCH ACTIVITIES

**4d** Other program services (Describe in Schedule O )  
(Expenses \$ including grants of \$ ) (Revenue \$ )

**4e Total program service expenses** 789,989

**Part IV Checklist of Required Schedules**

|   | Yes | No |
|---|-----|----|
| <b>1</b> Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i> <input checked="" type="checkbox"/>   | Yes |    |
| <b>2</b> Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (see instructions)? <input checked="" type="checkbox"/>   | Yes |    |
| <b>3</b> Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>  |     | No |
| <b>4 Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i> <input checked="" type="checkbox"/>  | Yes |    |
| <b>5</b> Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>   |     | No |
| <b>6</b> Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>  |     | No |
| <b>7</b> Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>  |     | No |
| <b>8</b> Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>   |     | No |
| <b>9</b> Did the organization report an amount in Part X, line 21 for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>   |     | No |
| <b>10</b> Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>   |     | No |
| <b>11</b> If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable  |     |    |
| <b>a</b> Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i> <input checked="" type="checkbox"/>   | Yes |    |
| <b>b</b> Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>   |     | No |
| <b>c</b> Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i> <input checked="" type="checkbox"/>   | Yes |    |
| <b>d</b> Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i> <input checked="" type="checkbox"/>  | Yes |    |
| <b>e</b> Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>   |     | No |
| <b>f</b> Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>  |     | No |
| <b>12a</b> Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>  |     | No |
| <b>b</b> Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>   |     | No |
| <b>13</b> Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>  |     | No |
| <b>14a</b> Did the organization maintain an office, employees, or agents outside of the United States?  |     | No |
| <b>b</b> Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i> <input checked="" type="checkbox"/> | Yes |    |
| <b>15</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>   |     | No |
| <b>16</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>   |     | No |
| <b>17</b> Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i> (see instructions)  |     | No |
| <b>18</b> Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i> <input checked="" type="checkbox"/>   | Yes |    |
| <b>19</b> Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>   |     | No |
| <b>20a</b> Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>   |     | No |
| <b>b</b> If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?   |     |    |

**Part IV Checklist of Required Schedules** (continued)

|            |  |            |    |
|------------|--|------------|----|
| <b>21</b>  | Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II . . .</i>   | <b>21</b>  | No |
| <b>22</b>  | Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III . . .</i>   | <b>22</b>  | No |
| <b>23</b>  | Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J . . .</i>  | <b>23</b>  | No |
| <b>24a</b> | Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a . . .</i>                            | <b>24a</b> | No |
| <b>b</b>   | Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? . . .  | <b>24b</b> | No |
| <b>c</b>   | Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? . . .   | <b>24c</b> | No |
| <b>d</b>   | Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? . . .  | <b>24d</b> | No |
| <b>25a</b> | <b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I . . .</i>   | <b>25a</b> | No |
| <b>b</b>   | Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I . . .</i>                                       | <b>25b</b> | No |
| <b>26</b>  | Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II . . .</i>                                 | <b>26</b>  | No |
| <b>27</b>  | Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III . . .</i> | <b>27</b>  | No |
| <b>28</b>  | Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)   |            |    |
| <b>a</b>   | A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV . . .</i>   | <b>28a</b> | No |
| <b>b</b>   | A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV . . .</i>  | <b>28b</b> | No |
| <b>c</b>   | An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV . . .</i>  | <b>28c</b> | No |
| <b>29</b>  | Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M . . .</i>  | <b>29</b>  | No |
| <b>30</b>  | Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M . . .</i>  | <b>30</b>  | No |
| <b>31</b>  | Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I . . .</i>  | <b>31</b>  | No |
| <b>32</b>  | Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II . . .</i>  | <b>32</b>  | No |
| <b>33</b>  | Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I . . .</i>  | <b>33</b>  | No |
| <b>34</b>  | Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1 . . .</i>  | <b>34</b>  | No |
| <b>35a</b> | Did the organization have a controlled entity within the meaning of section 512(b)(13)?  | <b>35a</b> | No |
| <b>b</b>   | If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2 . . .</i>   | <b>35b</b> | No |
| <b>36</b>  | <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2 . . .</i>   | <b>36</b>  | No |
| <b>37</b>  | Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI . . .</i>   | <b>37</b>  | No |
| <b>38</b>  | Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?<br><b>Note.</b> All Form 990 filers are required to complete Schedule O . . .   | <b>38</b>  | No |

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

Table with columns for question number, question text, and Yes/No response boxes. Includes sections for backup withholding, employee reporting, foreign accounts, prohibited transactions, and charitable contributions.

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members of the governing body at the end of the tax year (22); 1b Enter the number of voting members included in line 1a, above, who are independent (21); 2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? (No); 3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? (No); 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? (No); 5 Did the organization become aware during the year of a significant diversion of the organization's assets? (No); 6 Did the organization have members or stockholders? (Yes); 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? (No); 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? (No); 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: a The governing body? (Yes); b Each committee with authority to act on behalf of the governing body? (Yes); 9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O (No).

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates? (No); 10b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?; 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? (No); 11b Describe in Schedule O the process, if any, used by the organization to review this Form 990; 12a Did the organization have a written conflict of interest policy? If "No," go to line 13 (Yes); 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? (No); 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done (No); 13 Did the organization have a written whistleblower policy? (No); 14 Did the organization have a written document retention and destruction policy? (Yes); 15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? a The organization's CEO, Executive Director, or top management official (Yes); b Other officers or key employees of the organization (Yes); 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? (No); 16b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? (No).

Section C. Disclosure

Table with 2 columns: Question, Answer. Rows include: 17 List the States with which a copy of this Form 990 is required to be filed (CA, DC, MD); 18 Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply: Own website, Another's website, Upon request, Other (explain in Schedule O); 19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year; 20 State the name, address, and telephone number of the person who possesses the organization's books and records: GARRETT A ISACCO, 1516 CHESSIE COURT, MOUNT AIRY, MD 21771 (301) 829-8218.

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

Check if Schedule O contains a response or note to any line in this Part VII  └

**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

**1a** Complete this table for all persons required to be listed Report compensation for the calendar year ending with or within the organization's tax year

• List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation Enter -0- in columns (D), (E), and (F) if no compensation was paid

• List all of the organization's **current** key employees, if any See instructions for definition of "key employee "

• List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations

• List all of the organization's **former** officers, key employees, or highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations

• List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations

List persons in the following order individual trustees or directors, institutional trustees, officers, key employees, highest compensated employees, and former such persons

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee

| (A)<br>Name and Title                              | (B)<br>Average hours per week (list any hours for related organizations below dotted line) | (C)<br>Position (do not check more than one box, unless person is both an officer and a director/trustee) |                       |         |              |                              |         | (D)<br>Reportable compensation from the organization (W- 2/1099-MISC) | (E)<br>Reportable compensation from related organizations (W- 2/1099-MISC) | (F)<br>Estimated amount of other compensation from the organization and related organizations |
|--|--|---|-----------------------|---------|--------------|------------------------------|---------|---|--|---|
|  |  | Individual trustee or director  | Institutional Trustee | Officer | Key employee | Highest compensated employee | Former  |   |  |   |
| (1) TRITA PARSI<br>.....<br>PRESIDENT              | 40 00<br>.....   | X   |                       | X       | X            | X                            | 105,371 | 0   | 0  |   |
| (2) HAMID FARZANEH<br>.....<br>TREASURER           | 1 00<br>.....  | X   |                       | X       |              |                              | 0       | 0   | 0  |   |
| (3) ALI YOUSSEFI<br>.....<br>SECRETARY             | 1 00<br>.....  | X   |                       | X       |              |                              | 0       | 0   | 0  |   |
| (4) LILY SARAFAN<br>.....<br>CHAIRMAN OF THE BOARD | 1 00<br>.....  | X   |                       | X       |              |                              | 0       | 0   | 0  |   |
| (5) MAHNAZ HARRISON<br>.....<br>COMPLIANCE OFFICER | 1 00<br>.....  | X   |                       | X       |              |                              | 0       | 0   | 0  |   |
| (6) NOBAR ELMI<br>.....<br>DIRECTOR                | 1 00<br>.....  | X   |                       |         |              |                              | 0       | 0   | 0  |   |
| (7) LYRIC HUGHES HALE<br>.....<br>DIRECTOR         | 1 00<br>.....  | X   |                       |         |              |                              | 0       | 0   | 0  |   |
| (8) REZA KARIMI<br>.....<br>DIRECTOR               | 1 00<br>.....  | X   |                       |         |              |                              | 0       | 0   | 0  |   |
| (9) NINA KANI<br>.....<br>DIRECTOR                 | 1 00<br>.....  | X   |                       |         |              |                              | 0       | 0   | 0  |   |
| (10) ALI FATEMI<br>.....<br>DIRECTOR               | 1 00<br>.....  | X   |                       |         |              |                              | 0       | 0   | 0  |   |
| (11) MARILYN CARTER<br>.....<br>DIRECTOR           | 1 00<br>.....  | X   |                       |         |              |                              | 0       | 0   | 0  |   |
| (12) PAYMAUM LOTFI<br>.....<br>DIRECTOR            | 1 00<br>.....  | X   |                       |         |              |                              | 0       | 0   | 0  |   |
| (13) SHOKOOH MIRY<br>.....<br>DIRECTOR             | 1 00<br>.....  | X   |                       |         |              |                              | 0       | 0   | 0  |   |
| (14) AHMAD KIAROSTAMI<br>.....<br>DIRECTOR         | 1 00<br>.....  | X   |                       |         |              |                              | 0       | 0   | 0  |   |

**Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** (continued)

| (A)<br>Name and Title                      | (B)<br>Average hours per week (list any hours for related organizations below dotted line) | (C)<br>Position (do not check more than one box, unless person is both an officer and a director/trustee) |                       |         |              |                              |        | (D)<br>Reportable compensation from the organization (W- 2/1099-MISC) | (E)<br>Reportable compensation from related organizations (W- 2/1099-MISC) | (F)<br>Estimated amount of other compensation from the organization and related organizations |
|--|--|---|-----------------------|---------|--------------|------------------------------|--------|---|--|---|
|  |  | Individual trustee or director  | Institutional Trustee | Officer | Key employee | Highest compensated employee | Former |   |  |   |
| (15) FOROUGH PARVIZIAN-YAZDANI<br>DIRECTOR | 1 00   | X   |                       |         |              |                              | 0      | 0   | 0  |   |
| (16) PAYMAN JARRAHY<br>DIRECTOR            | 1 00   | X   |                       |         |              |                              | 0      | 0   | 0  |   |
| (17) KAVEH MIRANI<br>DIRECTOR              | 1 00   | X   |                       |         |              |                              | 0      | 0   | 0  |   |
| (18) KARIM PAKRAVAN<br>DIRECTOR            | 1 00   | X   |                       |         |              |                              | 0      | 0   | 0  |   |
| (19) AHMAD SHAMS<br>DIRECTOR               | 1 00   | X   |                       |         |              |                              | 0      | 0   | 0  |   |
| (20) SAID AMINI<br>DIRECTOR                | 1 00   | X   |                       |         |              |                              | 0      | 0   | 0  |   |
| (21) SANAN NARAGHI<br>DIRECTOR             | 1 00   | X   |                       |         |              |                              | 0      | 0   | 0  |   |
| (22) ALIREZA SHAIBANI<br>DIRECTOR          | 1 00   | X   |                       |         |              |                              | 0      | 0   | 0  |   |

|  |         |  |
|--|---------|--|
| <b>1b Sub-Total</b>  |         |  |
| <b>c Total from continuation sheets to Part VII, Section A</b> |         |  |
| <b>d Total (add lines 1b and 1c)</b>                           | 105,371 |  |

**2** Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **1**

|  | Yes | No |
|--|-----|----|
| <b>3</b> Did the organization list any <b>former</b> officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>  |     | No |
| <b>4</b> For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i> |     | No |
| <b>5</b> Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>                       |     | No |

**Section B. Independent Contractors**

**1** Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization Report compensation for the calendar year ending with or within the organization's tax year

| (A)<br>Name and business address | (B)<br>Description of services | (C)<br>Compensation |
|----------------------------------|--------------------------------|---------------------|
|                                  |                                |                     |
|                                  |                                |                     |
|                                  |                                |                     |
|                                  |                                |                     |

**2** Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **1**



**Part VIII Statement of Revenue**

Check if Schedule O contains a response or note to any line in this Part VIII

|   |  |   | (A)  | (B)                                | (C)                        | (D)  |  |
|---|--|---|--|------------------------------------|----------------------------|--|--|
|   |  |   | Total revenue  | Related or exempt function revenue | Unrelated business revenue | Revenue excluded from tax under sections 512-514 |  |
| <b>Contributions, Gifts, Grants and Other Similar Amounts</b>   | <b>1a</b>  | Federated campaigns . . . . . <b>1a</b>   |  |                                    |                            |  |  |
|   | <b>b</b>   | Membership dues . . . . . <b>1b</b>   | 267,176  |                                    |                            |  |  |
|   | <b>c</b>   | Fundraising events . . . . . <b>1c</b>  |  |                                    |                            |  |  |
|   | <b>d</b>   | Related organizations . . . . . <b>1d</b>   |  |                                    |                            |  |  |
|   | <b>e</b>   | Government grants (contributions) <b>1e</b>   |  |                                    |                            |  |  |
|   | <b>f</b>   | All other contributions, gifts, grants, and similar amounts not included above <b>1f</b>  | 572,908  |                                    |                            |  |  |
|   | <b>g</b>   | Noncash contributions included in lines 1a-1f \$  |  |                                    |                            |  |  |
|   | <b>h</b>   | <b>Total.</b> Add lines 1a-1f . . . . .   | 840,084  |                                    |                            |  |  |
| <b>Program Service Revenue</b>                                  | <b>2a</b>  | _____ Business Code _____   |  |                                    |                            |  |  |
|   | <b>b</b>   | _____   |  |                                    |                            |  |  |
|   | <b>c</b>   | _____   |  |                                    |                            |  |  |
|   | <b>d</b>   | _____   |  |                                    |                            |  |  |
|   | <b>e</b>   | _____   |  |                                    |                            |  |  |
|   | <b>f</b>   | All other program service revenue   |  |                                    |                            |  |  |
|   | <b>g</b>   | <b>Total.</b> Add lines 2a-2f . . . . .   |  |                                    |                            |  |  |
| <b>Other Revenue</b>  | <b>3</b>   | Investment income (including dividends, interest, and other similar amounts) . . . . .  | 4,101  |                                    |                            |  |  |
|   | <b>4</b>   | Income from investment of tax-exempt bond proceeds . . . . .  |  |                                    |                            |  |  |
|   | <b>5</b>   | Royalties . . . . .   |  |                                    |                            |  |  |
|   | <b>6a</b>  | Gross rents   | (i) Real   |                                    |                            |  |  |
|   |  |   | (ii) Personal  |                                    |                            |  |  |
|   |  |   | <b>b</b> Less rental expenses                        |                                    |                            |  |  |
|   |  |   | <b>c</b> Rental income or (loss)                     |                                    |                            |  |  |
|   | <b>d</b>   | Net rental income or (loss) . . . . .   |  |                                    |                            |  |  |
|   | <b>7a</b>  | Gross amount from sales of assets other than inventory  | (i) Securities                                       |                                    |                            |  |  |
|   |  |   | (ii) Other   |                                    |                            |  |  |
|   |  |   | <b>b</b> Less cost or other basis and sales expenses |                                    |                            |  |  |
|   |  |   | <b>c</b> Gain or (loss)                              |                                    |                            |  |  |
|   | <b>d</b>   | Net gain or (loss) . . . . .  |  |                                    |                            |  |  |
|   | <b>8a</b>  | Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18 . . . . . | <b>a</b>   | 294,030                            |                            |  |  |
|   |  |   | <b>b</b> Less direct expenses . . . . . <b>b</b>     |                                    |                            |  |  |
| <b>c</b> Net income or (loss) from fundraising events . . . . . |  |   | 294,030  |                                    |                            |  |  |
| <b>9a</b>   | Gross income from gaming activities See Part IV, line 19 . . . . . | <b>a</b>  |  |                                    |                            |  |  |
|   |  | <b>b</b> Less direct expenses . . . . . <b>b</b>  |  |                                    |                            |  |  |
|   |  | <b>c</b> Net income or (loss) from gaming activities . . . . .  |  |                                    |                            |  |  |
| <b>10a</b>  | Gross sales of inventory, less returns and allowances . . . . .    | <b>a</b>  |  |                                    |                            |  |  |
|   |  | <b>b</b> Less cost of goods sold . . . . . <b>b</b>   |  |                                    |                            |  |  |
|   |  | <b>c</b> Net income or (loss) from sales of inventory . . . . .   |  |                                    |                            |  |  |
| Miscellaneous Revenue   |  | Business Code   |  |                                    |                            |  |  |
| <b>11a</b>  | _____  |   |  |                                    |                            |  |  |
| <b>b</b>  | _____  |   |  |                                    |                            |  |  |
| <b>c</b>  | _____  |   |  |                                    |                            |  |  |
| <b>d</b>  | All other revenue . . . . .  |   |  |                                    |                            |  |  |
| <b>e</b>  | <b>Total.</b> Add lines 11a-11d . . . . .                          |   |  |                                    |                            |  |  |
| <b>12</b>   | <b>Total revenue.</b> See Instructions . . . . .                   | 1,138,215   |  |                                    |                            |  |  |

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A)

Check if Schedule O contains a response or note to any line in this Part IX

| <b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b> |   | <b>(A)</b><br>Total expenses | <b>(B)</b><br>Program service expenses | <b>(C)</b><br>Management and general expenses | <b>(D)</b><br>Fundraising expenses |
|---|---|------------------------------|--|---|------------------------------------|
| <b>1</b>  | Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 . . . . .  | 0                            |  |   |                                    |
| <b>2</b>  | Grants and other assistance to domestic individuals. See Part IV, line 22 . . . . .   | 0                            |  |   |                                    |
| <b>3</b>  | Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 . . . . .  | 0                            |  |   |                                    |
| <b>4</b>  | Benefits paid to or for members . . . . .   | 0                            |  |   |                                    |
| <b>5</b>  | Compensation of current officers, directors, trustees, and key employees . . . . .  | 105,371                      | 105,371                                |   |                                    |
| <b>6</b>  | Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . . . .   | 0                            |  |   |                                    |
| <b>7</b>  | Other salaries and wages . . . . .  | 491,014                      | 392,358                                | 62,071  | 36,585                             |
| <b>8</b>  | Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) . . . . .  | 0                            |  |   |                                    |
| <b>9</b>  | Other employee benefits . . . . .   | 36,904                       |  | 36,904  |                                    |
| <b>10</b>   | Payroll taxes . . . . .   | 52,603                       | 44,120                                 | 5,322   | 3,161                              |
| <b>11</b>   | Fees for services (non-employees)   |                              |  |   |                                    |
| <b>a</b>  | Management . . . . .  | 26,817                       | 19,707                                 |   | 7,110                              |
| <b>b</b>  | Legal . . . . .   | 525                          |  | 525   |                                    |
| <b>c</b>  | Accounting . . . . .  | 5,607                        | 1,257                                  | 4,350   |                                    |
| <b>d</b>  | Lobbying . . . . .  | 0                            |  |   |                                    |
| <b>e</b>  | Professional fundraising services. See Part IV, line 17 . . . . .   |                              |  |   |                                    |
| <b>f</b>  | Investment management fees . . . . .  | 0                            |  |   |                                    |
| <b>g</b>  | Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O) . . . . .  | 0                            |  |   |                                    |
| <b>12</b>   | Advertising and promotion . . . . .   | 11,542                       | 7,250                                  | 4,080   | 212                                |
| <b>13</b>   | Office expenses . . . . .   | 40,696                       | 8,050                                  | 32,616  | 30                                 |
| <b>14</b>   | Information technology . . . . .  | 0                            |  |   |                                    |
| <b>15</b>   | Royalties . . . . .   | 0                            |  |   |                                    |
| <b>16</b>   | Occupancy . . . . .   | 51,475                       |  | 51,475  |                                    |
| <b>17</b>   | Travel . . . . .  | 148,169                      | 114,289                                | 1,869   | 32,011                             |
| <b>18</b>   | Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . .  | 0                            |  |   |                                    |
| <b>19</b>   | Conferences, conventions, and meetings . . . . .  | 71,725                       | 71,725                                 |   |                                    |
| <b>20</b>   | Interest . . . . .  | 0                            |  |   |                                    |
| <b>21</b>   | Payments to affiliates . . . . .  | 0                            |  |   |                                    |
| <b>22</b>   | Depreciation, depletion, and amortization . . . . .   | 2,954                        |  | 2,954   |                                    |
| <b>23</b>   | Insurance . . . . .   | 8,190                        |  | 8,190   |                                    |
| <b>24</b>   | Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)   |                              |  |   |                                    |
| <b>a</b>  | PRINTING AND REPRODUCTION   | 30,135                       | 22,715                                 | 1,753   | 5,667                              |
| <b>b</b>  | TELEPHONE   | 45,319                       | 2,080                                  | 42,989  | 250                                |
| <b>c</b>  | POSTAGE   | 4,163                        | 1,067                                  | 180   | 2,916                              |
| <b>d</b>  |   |                              |  |   |                                    |
| <b>e</b>  | All other expenses  | 0                            |  |   |                                    |
| <b>25</b>   | <b>Total functional expenses.</b> Add lines 1 through 24e   | 1,133,209                    | 789,989                                | 255,278                                       | 87,942                             |
| <b>26</b>   | <b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) |                              |  |   |                                    |

**Part X Balance Sheet**

Check if Schedule O contains a response or note to any line in this Part X

|   |   | (A)               |           | (B)         |
|---|---|-------------------|-----------|-------------|
|   |   | Beginning of year |           | End of year |
| <b>Assets</b>   | <b>1</b> Cash—non-interest-bearing . . . . .  | 773,032           | <b>1</b>  | 596,591     |
|   | <b>2</b> Savings and temporary cash investments . . . . .   |                   | <b>2</b>  |             |
|   | <b>3</b> Pledges and grants receivable, net . . . . .   |                   | <b>3</b>  |             |
|   | <b>4</b> Accounts receivable, net . . . . .   |                   | <b>4</b>  |             |
|   | <b>5</b> Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L . . . . .   |                   | <b>5</b>  |             |
|   | <b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L . . . . . |                   | <b>6</b>  |             |
|   | <b>7</b> Notes and loans receivable, net . . . . .  | 5,000             | <b>7</b>  | 5,000       |
|   | <b>8</b> Inventories for sale or use . . . . .  |                   | <b>8</b>  |             |
|   | <b>9</b> Prepaid expenses and deferred charges . . . . .  | 9,710             | <b>9</b>  | 9,710       |
|   | <b>10a</b> Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D . . . . .  | <b>10a</b> 22,132 |           |             |
|   | <b>b</b> Less accumulated depreciation . . . . .  | <b>10b</b> 22,132 | 2,954     | <b>10c</b>  |
|   | <b>11</b> Investments—publicly traded securities . . . . .  |                   | <b>11</b> |             |
|   | <b>12</b> Investments—other securities See Part IV, line 11 . . . . .   |                   | <b>12</b> |             |
|   | <b>13</b> Investments—program-related See Part IV, line 11 . . . . .  |                   | <b>13</b> | 188,042     |
|   | <b>14</b> Intangible assets . . . . .   |                   | <b>14</b> |             |
|   | <b>15</b> Other assets See Part IV, line 11 . . . . .   | 184,000           | <b>15</b> | 184,000     |
| <b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34) . . . . . | 974,696   | <b>16</b>         | 983,343   |             |
| <b>Liabilities</b>  | <b>17</b> Accounts payable and accrued expenses . . . . .   |                   | <b>17</b> |             |
|   | <b>18</b> Grants payable . . . . .  |                   | <b>18</b> |             |
|   | <b>19</b> Deferred revenue . . . . .  |                   | <b>19</b> |             |
|   | <b>20</b> Tax-exempt bond liabilities . . . . .   |                   | <b>20</b> |             |
|   | <b>21</b> Escrow or custodial account liability Complete Part IV of Schedule D . . . . .  |                   | <b>21</b> |             |
|   | <b>22</b> Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L . . . . .   |                   | <b>22</b> |             |
|   | <b>23</b> Secured mortgages and notes payable to unrelated third parties . . . . .  |                   | <b>23</b> |             |
|   | <b>24</b> Unsecured notes and loans payable to unrelated third parties . . . . .  |                   | <b>24</b> |             |
|   | <b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D . . . . .  |                   | <b>25</b> |             |
|   | <b>26 Total liabilities.</b> Add lines 17 through 25 . . . . .  | 0                 | <b>26</b> | 0           |
| <b>Net Assets or Fund Balances</b>  | <b>Organizations that follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b>   |                   |           |             |
|   | <b>27</b> Unrestricted net assets . . . . .   |                   | <b>27</b> |             |
|   | <b>28</b> Temporarily restricted net assets . . . . .   |                   | <b>28</b> |             |
|   | <b>29</b> Permanently restricted net assets . . . . .   |                   | <b>29</b> |             |
|   | <b>Organizations that do not follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 30 through 34.</b>  |                   |           |             |
|   | <b>30</b> Capital stock or trust principal, or current funds . . . . .  |                   | <b>30</b> |             |
|   | <b>31</b> Paid-in or capital surplus, or land, building or equipment fund . . . . .   |                   | <b>31</b> |             |
|   | <b>32</b> Retained earnings, endowment, accumulated income, or other funds . . . . .  | 974,696           | <b>32</b> | 983,343     |
| <b>33</b> Total net assets or fund balances . . . . .                         | 974,696   | <b>33</b>         | 983,343   |             |
| <b>34</b> Total liabilities and net assets/fund balances . . . . .            | 974,696   | <b>34</b>         | 983,343   |             |

**Part XI Reconciliation of Net Assets**

Check if Schedule O contains a response or note to any line in this Part XI

|           |   |           |           |
|-----------|---|-----------|-----------|
| <b>1</b>  | Total revenue (must equal Part VIII, column (A), line 12)   | <b>1</b>  | 1,138,215 |
| <b>2</b>  | Total expenses (must equal Part IX, column (A), line 25)  | <b>2</b>  | 1,133,209 |
| <b>3</b>  | Revenue less expenses Subtract line 2 from line 1   | <b>3</b>  | 5,006     |
| <b>4</b>  | Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))                     | <b>4</b>  | 974,696   |
| <b>5</b>  | Net unrealized gains (losses) on investments  | <b>5</b>  | 3,641     |
| <b>6</b>  | Donated services and use of facilities  | <b>6</b>  |           |
| <b>7</b>  | Investment expenses   | <b>7</b>  |           |
| <b>8</b>  | Prior period adjustments  | <b>8</b>  |           |
| <b>9</b>  | Other changes in net assets or fund balances (explain in Schedule O)  | <b>9</b>  |           |
| <b>10</b> | Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B)) | <b>10</b> | 983,343   |

**Part XII Financial Statements and Reporting**

Check if Schedule O contains a response or note to any line in this Part XII

|  | Yes | No |
|--|-----|----|
| <b>1</b> Accounting method used to prepare the Form 990 <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other _____<br>If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O   |     |    |
| <b>2a</b> Were the organization's financial statements compiled or reviewed by an independent accountant?<br>If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both<br><input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis |     | No |
| <b>2b</b> Were the organization's financial statements audited by an independent accountant?<br>If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both<br><input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis                           |     | No |
| <b>2c</b> If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?<br>If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O  |     | No |
| <b>3a</b> As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?   |     | No |
| <b>3b</b> If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits   |     | No |

**SCHEDULE A**  
(Form 990 or 990EZ)

**Public Charity Status and Public Support**

OMB No 1545-0047

**2014**

**Open to Public Inspection**

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ.

▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

Department of the Treasury  
Internal Revenue Service

**Name of the organization**  
NATIONAL IRANIAN AMERICAN COUNCIL

**Employer identification number**  
73-1626026

**Part I Reason for Public Charity Status** (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is (For lines 1 through 11, check only one box )

- 1  A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2  A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E )
- 3  A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4  A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state \_\_\_\_\_
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II )
- 6  A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II )
- 8  A community trust described in **section 170(b)(1)(A)(vi)** (Complete Part II )
- 9  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 exempt 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)**. (Complete Part III )
- 10  An organization organized and operated exclusively to test for public safety See **section 509(a)(4)**.
- 11  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See **section 509(a)(3)**. Check the box in lines 11a through 11d that describes the type of supporting organization and complete lines 11e, 11f, and 11g
  - a  **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization **You must complete Part IV, Sections A and B.**
  - b  **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s) **You must complete Part IV, Sections A and C.**
  - c  **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions) **You must complete Part IV, Sections A, D, and E.**
  - d  **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions) **You must complete Part IV, Sections A and D, and Part V.**
  - e  Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization
  - f Enter the number of supported organizations . . . . . \_\_\_\_\_
  - g Provide the following information about the supported organization(s)

| (i) Name of supported organization | (ii) EIN | (iii) Type of organization (described on lines 1- 9 above or IRC section (see instructions)) | (iv) Is the organization listed in your governing document? |    | (v) Amount of monetary support (see instructions) | (vi) Amount of other support (see instructions) |
|------------------------------------|----------|--|---|----|---|---|
|                                    |          |  | Yes   | No |   |   |
|                                    |          |  |   |    |   |   |
|                                    |          |  |   |    |   |   |
| <b>Total</b>                       |          |  |   |    |   |   |

**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**  
 (Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

| Calendar year (or fiscal year beginning in) ▶  | (a) 2010 | (b) 2011 | (c) 2012 | (d) 2013 | (e) 2014 | (f) Total |
|--|----------|----------|----------|----------|----------|-----------|
| <b>1</b> Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")   |          |          |          |          |          |           |
| <b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf   |          |          |          |          |          |           |
| <b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge   |          |          |          |          |          |           |
| <b>4 Total.</b> Add lines 1 through 3  |          |          |          |          |          |           |
| <b>5</b> The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) |          |          |          |          |          |           |
| <b>6 Public support.</b> Subtract line 5 from line 4   |          |          |          |          |          | 0         |

**Section B. Total Support**

| Calendar year (or fiscal year beginning in) ▶   | (a) 2010 | (b) 2011 | (c) 2012 | (d) 2013 | (e) 2014  | (f) Total |
|---|----------|----------|----------|----------|-----------|-----------|
| <b>7</b> Amounts from line 4  |          |          |          |          |           |           |
| <b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources   |          |          |          |          |           |           |
| <b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on   |          |          |          |          |           |           |
| <b>10</b> Other income Do not include gain or loss from the sale of capital assets (Explain in Part VI )  |          |          |          |          |           |           |
| <b>11 Total support.</b> Add lines 7 through 10   |          |          |          |          |           |           |
| <b>12</b> Gross receipts from related activities, etc (see instructions)  |          |          |          |          | <b>12</b> |           |
| <b>13 First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> . . . . . <input type="checkbox"/> |          |          |          |          |           |           |

**Section C. Computation of Public Support Percentage**

|  |           |     |
|--|-----------|-----|
| <b>14</b> Public support percentage for 2014 (line 6, column (f) divided by line 11, column (f))   | <b>14</b> | 0 % |
| <b>15</b> Public support percentage for 2013 Schedule A, Part II, line 14  | <b>15</b> |     |
| <b>16a 33 1/3% support test—2014.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization <input type="checkbox"/>  |           |     |
| <b>b 33 1/3% support test—2013.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization <input type="checkbox"/>   |           |     |
| <b>17a 10%-facts-and-circumstances test—2014.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization <input type="checkbox"/>    |           |     |
| <b>b 10%-facts-and-circumstances test—2013.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization <input type="checkbox"/> |           |     |
| <b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions <input type="checkbox"/>  |           |     |

**Part III Support Schedule for Organizations Described in Section 509(a)(2)**

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

**Section A. Public Support**

| Calendar year (or fiscal year beginning in) ▶   | (a) 2010  | (b) 2011 | (c) 2012  | (d) 2013  | (e) 2014  | (f) Total |
|---|-----------|----------|-----------|-----------|-----------|-----------|
| <b>1</b> Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")  | 895,507   | 684,453  | 1,048,022 | 1,562,532 | 1,119,114 | 5,309,628 |
| <b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose | 322,545   | 32,082   | 17,750    |           | 15,000    | 387,377   |
| <b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513   |           |          |           |           |           |           |
| <b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf  |           |          |           |           |           |           |
| <b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge  |           |          |           |           |           |           |
| <b>6 Total.</b> Add lines 1 through 5   | 1,218,052 | 716,535  | 1,065,772 | 1,562,532 | 1,134,114 | 5,697,005 |
| <b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons  |           |          |           |           |           |           |
| <b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year           |           |          |           |           |           |           |
| <b>c</b> Add lines 7a and 7b  |           |          |           |           |           |           |
| <b>8 Public support.</b> (Subtract line 7c from line 6.)  |           |          |           |           |           | 5,697,005 |

**Section B. Total Support**

| Calendar year (or fiscal year beginning in) ▶  | (a) 2010  | (b) 2011 | (c) 2012  | (d) 2013  | (e) 2014  | (f) Total |
|--|-----------|----------|-----------|-----------|-----------|-----------|
| <b>9</b> Amounts from line 6   | 1,218,052 | 716,535  | 1,065,772 | 1,562,532 | 1,134,114 | 5,697,005 |
| <b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources  |           |          |           |           |           | 0         |
| <b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975   |           |          |           |           |           | 0         |
| <b>c</b> Add lines 10a and 10b   |           |          |           |           |           |           |
| <b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on  |           |          |           |           |           | 0         |
| <b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)  |           |          |           |           |           | 0         |
| <b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.)   | 1,218,052 | 716,535  | 1,065,772 | 1,562,532 | 1,134,114 | 5,697,005 |
| <b>14 First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> ▶ |           |          |           |           |           |           |

**Section C. Computation of Public Support Percentage**

|  |           |           |
|--|-----------|-----------|
| <b>15</b> Public support percentage for 2014 (line 8, column (f) divided by line 13, column (f)) | <b>15</b> | 100.000 % |
| <b>16</b> Public support percentage from 2013 Schedule A, Part III, line 15                      | <b>16</b> | 100.000 % |

**Section D. Computation of Investment Income Percentage**

|  |           |     |
|--|-----------|-----|
| <b>17</b> Investment income percentage for <b>2014</b> (line 10c, column (f) divided by line 13, column (f)) | <b>17</b> | 0 % |
| <b>18</b> Investment income percentage from <b>2013</b> Schedule A, Part III, line 17                        | <b>18</b> |     |

**19a 33 1/3% support tests—2014.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization.

**b 33 1/3% support tests—2013.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization.

**20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions.

**Part IV Supporting Organizations**

(Complete only if you checked a box on line 11 of Part I. If you checked 11a of Part I, complete Sections A and B. If you checked 11b of Part I, complete Sections A and C. If you checked 11c of Part I, complete Sections A, D, and E. If you checked 11d of Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

|   | Yes | No |
|---|-----|----|
| <b>1</b> Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in <b>Part VI</b> how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.   |     |    |
| <b>2</b> Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in <b>Part VI</b> how the organization determined that the supported organization was described in section 509(a)(1) or (2).  |     |    |
| <b>3a</b> Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below.   |     |    |
| <b>b</b> Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in <b>Part VI</b> when and how the organization made the determination.  |     |    |
| <b>c</b> Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in <b>Part VI</b> what controls the organization put in place to ensure such use.   |     |    |
| <b>4a</b> Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes" and if you checked 11a or 11b in Part I, answer (b) and (c) below.   |     |    |
| <b>b</b> Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.  |     |    |
| <b>c</b> Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.   |     |    |
| <b>5a</b> Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed, (ii) the reasons for each such action, (iii) the authority under the organization's organizing document authorizing such action, and (iv) how the action was accomplished (such as by amendment to the organizing document). |     |    |
| <b>b Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?  |     |    |
| <b>c Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?   |     |    |
| <b>6</b> Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (a) its supported organizations, (b) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (c) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in <b>Part VI</b> .   |     |    |
| <b>7</b> Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in IRC 4958(c)(3)(C)), a family member of a substantial contributor, or a 35-percent controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990).  |     |    |
| <b>8</b> Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part II of Schedule L (Form 990).   |     |    |
| <b>9a</b> Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in <b>Part VI</b> .  |     |    |
| <b>b</b> Did one or more disqualified persons (as defined in line 9(a)) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in <b>Part VI</b> .  |     |    |
| <b>c</b> Did a disqualified person (as defined in line 9(a)) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in <b>Part VI</b> .   |     |    |
| <b>10a</b> Was the organization subject to the excess business holdings rules of IRC 4943 because of IRC 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer b below.   |     |    |
| <b>b</b> Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings).   |     |    |
| <b>11</b> Has the organization accepted a gift or contribution from any of the following persons?   |     |    |
| <b>a</b> A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?  |     |    |
| <b>b</b> A family member of a person described in (a) above?  |     |    |
| <b>c</b> A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in Part VI.  |     |    |



**Part IV Supporting Organizations** (continued)**Section B. Type I Supporting Organizations**

- 1** Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? *If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.*
- 2** Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? *If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised or controlled the supporting organization.*

|          | Yes | No |
|----------|-----|----|
| <b>1</b> |     |    |
| <b>2</b> |     |    |

**Section C. Type II Supporting Organizations**

- 1** Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? *If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).*

|          | Yes | No |
|----------|-----|----|
| <b>1</b> |     |    |

**Section D. All Type III Supporting Organizations**

- 1** Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (1) a written notice describing the type and amount of support provided during the prior tax year, (2) a copy of the Form 990 that was most recently filed as of the date of notification, and (3) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?
- 2** Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? *If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).*
- 3** By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? *If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.*

|          | Yes | No |
|----------|-----|----|
| <b>1</b> |     |    |
| <b>2</b> |     |    |
| <b>3</b> |     |    |

**Section E. Type III Functionally-Integrated Supporting Organizations**

- 1** Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (**see instructions**)
- a**  The organization satisfied the Activities Test. Complete **line 2** below.
- b**  The organization is the parent of each of its supported organizations. Complete **line 3** below.
- c**  The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).

**2** Activities Test **Answer (a) and (b) below.**

- a** Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*
- b** Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*

**3** Parent of Supported Organizations **Answer (a) and (b) below.**

- a** Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *Provide details in Part VI.*
- b** Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? *If "Yes," describe in Part VI the role played by the organization in this regard.*

|           | Yes | No |
|-----------|-----|----|
| <b>2a</b> |     |    |
| <b>2b</b> |     |    |
| <b>3a</b> |     |    |
| <b>3b</b> |     |    |

**Part V – Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations**

Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov 20, 1970. **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

**Section A - Adjusted Net Income**

|   | (A) Prior Year | (B) Current Year<br>(optional) |
|---|----------------|--------------------------------|
| <b>1</b> Net short-term capital gain  | <b>1</b>       |                                |
| <b>2</b> Recoveries of prior-year distributions   | <b>2</b>       |                                |
| <b>3</b> Other gross income (see instructions)  | <b>3</b>       |                                |
| <b>4</b> Add lines 1 through 3  | <b>4</b>       |                                |
| <b>5</b> Depreciation and depletion   | <b>5</b>       |                                |
| <b>6</b> Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions) | <b>6</b>       |                                |
| <b>7</b> Other expenses (see instructions)  | <b>7</b>       |                                |
| <b>8</b> <b>Adjusted Net Income</b> (subtract lines 5, 6 and 7 from line 4)   | <b>8</b>       |                                |

**Section B - Minimum Asset Amount**

|   | (A) Prior Year | (B) Current Year<br>(optional) |
|---|----------------|--------------------------------|
| <b>1</b> Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year) | <b>1</b>       |                                |
| <b>a</b> Average monthly value of securities  | <b>1a</b>      |                                |
| <b>b</b> Average monthly cash balances  | <b>1b</b>      |                                |
| <b>c</b> Fair market value of other non-exempt-use assets   | <b>1c</b>      |                                |
| <b>d</b> <b>Total</b> (add lines 1a, 1b, and 1c)  | <b>1d</b>      |                                |
| <b>e</b> <b>Discount</b> claimed for blockage or other factors (explain in detail in Part VI) _____                                     |                |                                |
| <b>2</b> Acquisition indebtedness applicable to non-exempt use assets   | <b>2</b>       |                                |
| <b>3</b> Subtract line 2 from line 1d   | <b>3</b>       |                                |
| <b>4</b> Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions)                                 | <b>4</b>       |                                |
| <b>5</b> Net value of non-exempt-use assets (subtract line 4 from line 3)   | <b>5</b>       |                                |
| <b>6</b> Multiply line 5 by .035  | <b>6</b>       |                                |
| <b>7</b> Recoveries of prior-year distributions   | <b>7</b>       |                                |
| <b>8</b> <b>Minimum Asset Amount</b> (add line 7 to line 6)   | <b>8</b>       |                                |

**Section C - Distributable Amount**

|   |          | Current Year |
|---|----------|--------------|
| <b>1</b> Adjusted net income for prior year (from Section A, line 8, Column A)  | <b>1</b> |              |
| <b>2</b> Enter 85% of line 1  | <b>2</b> |              |
| <b>3</b> Minimum asset amount for prior year (from Section B, line 8, Column A)   | <b>3</b> |              |
| <b>4</b> Enter greater of line 2 or line 3  | <b>4</b> |              |
| <b>5</b> Income tax imposed in prior year   | <b>5</b> |              |
| <b>6</b> <b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)   | <b>6</b> |              |
| <b>7</b> <input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions) |          |              |

| <b>Section D - Distributions</b>  | <b>Current Year</b> |
|---|---------------------|
| <b>1</b> Amounts paid to supported organizations to accomplish exempt purposes  |                     |
| <b>2</b> Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity    |                     |
| <b>3</b> Administrative expenses paid to accomplish exempt purposes of supported organizations  |                     |
| <b>4</b> Amounts paid to acquire exempt-use assets  |                     |
| <b>5</b> Qualified set-aside amounts (prior IRS approval required)  |                     |
| <b>6</b> Other distributions (describe in Part VI) See instructions   |                     |
| <b>7 Total annual distributions.</b> Add lines 1 through 6  |                     |
| <b>8</b> Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI) See instructions |                     |
| <b>9</b> Distributable amount for 2014 from Section C, line 6   |                     |
| <b>10</b> Line 8 amount divided by Line 9 amount  |                     |

| <b>Section E - Distribution Allocations (see instructions)</b>   | <b>(i)<br/>Excess Distributions</b> | <b>(ii)<br/>Underdistributions<br/>Pre-2014</b> | <b>(iii)<br/>Distributable<br/>Amount for 2014</b> |
|--|-------------------------------------|---|--|
| <b>1</b> Distributable amount for 2014 from Section C, line 6  |                                     |   |  |
| <b>2</b> Underdistributions, if any, for years prior to 2014 (reasonable cause required--see instructions)   |                                     |   |  |
| <b>3</b> Excess distributions carryover, if any, to 2014   |                                     |   |  |
| <b>a</b> From 2009. . . . .  |                                     |   |  |
| <b>b</b> From 2010. . . . .  |                                     |   |  |
| <b>c</b> From 2011. . . . .  |                                     |   |  |
| <b>d</b> From 2012. . . . .  |                                     |   |  |
| <b>e</b> From 2013. . . . .  |                                     |   |  |
| <b>f Total</b> of lines 3a through e   |                                     |   |  |
| <b>g</b> Applied to underdistributions of prior years  |                                     |   |  |
| <b>h</b> Applied to 2014 distributable amount  |                                     |   |  |
| <b>i</b> Carryover from 2009 not applied (see instructions)  |                                     |   |  |
| <b>j</b> Remainder Subtract lines 3g, 3h, and 3i from 3f   |                                     |   |  |
| <b>4</b> Distributions for 2014 from Section D, line 7<br>\$ _____   |                                     |   |  |
| <b>a</b> Applied to underdistributions of prior years  |                                     |   |  |
| <b>b</b> Applied to 2014 distributable amount  |                                     |   |  |
| <b>c</b> Remainder Subtract lines 4a and 4b from 4   |                                     |   |  |
| <b>5</b> Remaining underdistributions for years prior to 2014, if any Subtract lines 3g and 4a from line 2 (if amount greater than zero, see instructions) |                                     |   |  |
| <b>6</b> Remaining underdistributions for 2014 Subtract lines 3h and 4b from line 1 (if amount greater than zero, see instructions)                        |                                     |   |  |
| <b>7 Excess distributions carryover to 2015.</b> Add lines 3j and 4c   |                                     |   |  |
| <b>8</b> Breakdown of line 7   |                                     |   |  |
| <b>a</b> From 2010. . . . .  |                                     |   |  |
| <b>b</b> From 2011. . . . .  |                                     |   |  |
| <b>c</b> From 2012. . . . .  |                                     |   |  |
| <b>d</b> From 2013. . . . .  |                                     |   |  |
| <b>e</b> From 2014. . . . .  |                                     |   |  |

**Part VI Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a and 3b; Part V, line 1; Part V, Section B, line 1e; Part V Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions).

|                                     |
|-------------------------------------|
| <b>Facts And Circumstances Test</b> |
|                                     |

| Return Reference | Explanation |
|------------------|-------------|
|                  |             |

SCHEDULE C (Form 990 or 990-EZ)

Political Campaign and Lobbying Activities

OMB No 1545-0047

2014

Open to Public Inspection

Department of the Treasury Internal Revenue Service

For Organizations Exempt From Income Tax Under section 501(c) and section 527
Complete if the organization is described below. Attach to Form 990 or Form 990-EZ.
Information about Schedule C (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

If the organization answered "Yes" to Form 990, Part IV, Line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations Complete Parts I-A and B Do not complete Part I-C
Section 501(c) (other than section 501(c)(3)) organizations Complete Parts I-A and C below Do not complete Part I-B
Section 527 organizations Complete Part I-A only

If the organization answered "Yes" to Form 990, Part IV, Line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)) Complete Part II-A Do not complete Part II-B
Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)) Complete Part II-B Do not complete Part II-A

If the organization answered "Yes" to Form 990, Part IV, Line 5 (Proxy Tax) (see separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then

- Section 501(c)(4), (5), or (6) organizations Complete Part III

Name of the organization NATIONAL IRANIAN AMERICAN COUNCIL

Employer identification number

73-1626026

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV
2 Political expenditures \$
3 Volunteer hours

Part I-B Complete if the organization is exempt under section 501(c)(3).

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 \$
2 Enter the amount of any excise tax incurred by organization managers under section 4955 \$
3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? Yes No
4a Was a correction made? Yes No
b If "Yes," describe in Part IV

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities \$
2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities \$
3 Total exempt function expenditures Add lines 1 and 2 Enter here and on Form 1120-POL, line 17b \$
4 Did the filing organization file Form 1120-POL for this year? Yes No
5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments For each organization listed, enter the amount paid from the filing organization's funds Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC) If additional space is needed, provide information in Part IV

Table with 5 columns: (a) Name, (b) Address, (c) EIN, (d) Amount paid from filing organization's funds, (e) Amount of political contributions received and promptly and directly delivered to a separate political organization.

**Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).**

- A** Check  if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures)
- B** Check  if the filing organization checked box A and "limited control" provisions apply

| <b>Limits on Lobbying Expenditures</b><br>(The term "expenditures" means amounts paid or incurred.)   |   | (a) Filing organization's totals                | (b) Affiliated group totals                              |                    |                              |   |   |   |   |  |  |                   |             |  |  |
|---|---|---|--|--------------------|------------------------------|---|---|---|---|--|--|-------------------|-------------|--|--|
| <b>1a</b>   | Total lobbying expenditures to influence public opinion (grass roots lobbying)  | 9,944   |  |                    |                              |   |   |   |   |  |  |                   |             |  |  |
| <b>b</b>  | Total lobbying expenditures to influence a legislative body (direct lobbying)   | 10,289  |  |                    |                              |   |   |   |   |  |  |                   |             |  |  |
| <b>c</b>  | Total lobbying expenditures (add lines 1a and 1b)   | 20,233  |  |                    |                              |   |   |   |   |  |  |                   |             |  |  |
| <b>d</b>  | Other exempt purpose expenditures   | 1,112,976                                       |  |                    |                              |   |   |   |   |  |  |                   |             |  |  |
| <b>e</b>  | Total exempt purpose expenditures (add lines 1c and 1d)   | 1,133,209                                       |  |                    |                              |   |   |   |   |  |  |                   |             |  |  |
| <b>f</b>  | Lobbying nontaxable amount. Enter the amount from the following table in both columns   | 188,321   |  |                    |                              |   |   |   |   |  |  |                   |             |  |  |
| <table border="1" style="width: 100%;"> <thead> <tr> <th style="text-align: left;">If the amount on line 1e, column (a) or (b) is:</th> <th style="text-align: left;">The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000</td> </tr> </tbody> </table> |   | If the amount on line 1e, column (a) or (b) is: | The lobbying nontaxable amount is:                       | Not over \$500,000 | 20% of the amount on line 1e | 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 |  |  |
| If the amount on line 1e, column (a) or (b) is:   | The lobbying nontaxable amount is:  |   |  |                    |                              |   |   |   |   |  |  |                   |             |  |  |
| Not over \$500,000  | 20% of the amount on line 1e  |   |  |                    |                              |   |   |   |   |  |  |                   |             |  |  |
| 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   |   |  |                    |                              |   |   |   |   |  |  |                   |             |  |  |
| <b>g</b>  | Grassroots nontaxable amount (enter 25% of line 1f)   | 47,080  |  |                    |                              |   |   |   |   |  |  |                   |             |  |  |
| <b>h</b>  | Subtract line 1g from line 1a. If zero or less, enter -0-   |   |  |                    |                              |   |   |   |   |  |  |                   |             |  |  |
| <b>i</b>  | Subtract line 1f from line 1c. If zero or less, enter -0-   |   |  |                    |                              |   |   |   |   |  |  |                   |             |  |  |
| <b>j</b>  | If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? |   | <input type="checkbox"/> Yes <input type="checkbox"/> No |                    |                              |   |   |   |   |  |  |                   |             |  |  |

**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 separate instructions for lines 2a through 2f.)

**Lobbying Expenditures During 4-Year Averaging Period**

| Calendar year (or fiscal year beginning in)                     | (a) 2011 | (b) 2012 | (c) 2013 | (d) 2014 | (e) Total |
|---|----------|----------|----------|----------|-----------|
| <b>2a</b> Lobbying nontaxable amount                            | 19,212   | 4,135    | 4,938    | 10,289   | 38,574    |
| <b>b</b> Lobbying ceiling amount (150% of line 2a, column(e))   |          |          |          |          | 57,861    |
| <b>c</b> Total lobbying expenditures                            | 19,212   | 6,924    | 6,251    | 20,233   | 52,620    |
| <b>d</b> Grassroots nontaxable amount                           | 9,180    | 2,789    | 1,313    | 10,289   | 23,571    |
| <b>e</b> Grassroots ceiling amount (150% of line 2d, column(e)) |          |          |          |          | 35,357    |
| <b>f</b> Grassroots lobbying expenditures                       | 9,180    | 2,789    | 1,313    | 10,289   | 23,571    |







SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No 1545-0047

2014

Open to Public Inspection

Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. Attach to Form 990.

Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

Department of the Treasury Internal Revenue Service

Name of the organization NATIONAL IRANIAN AMERICAN COUNCIL

Employer identification number 73-1626026

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, grants, and end of year, and questions about donor informed consent.

Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

Form for Part II Conservation Easements, including checkboxes for preservation purposes, a table for held at the end of the year (2a-2d), and questions about monitoring and expenses.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

Form for Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets, including questions about reporting and amounts for art and historical treasures.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply)

- a Public exhibition, b Scholarly research, c Preservation for future generations, d Loan or exchange programs, e Other

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII

5 During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No

b If "Yes," explain the arrangement in Part XIII and complete the following table

Table with 2 columns: Description (1c-1f) and Amount

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

Part V Endowment Funds. Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

Table with 6 columns: (a) Current year, (b) Prior year, (c) Two years back, (d) Three years back, (e) Four years back. Rows 1a-1g.

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as

- a Board designated or quasi-endowment, b Permanent endowment, c Temporarily restricted endowment. The percentages in lines 2a, 2b, and 2c should equal 100%

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by

Table with 3 columns: Description (3a(i), 3a(ii), 3b) and Yes/No

4 Describe in Part XIII the intended uses of the organization's endowment funds

Part VI Land, Buildings, and Equipment. Complete if the organization answered 'Yes' to Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Table with 5 columns: (a) Cost or other basis (investment), (b) Cost or other basis (other), (c) Accumulated depreciation, (d) Book value. Rows 1a-1e and Total.



**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return** Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

|          |   |           |           |  |
|----------|---|-----------|-----------|--|
| <b>1</b> | Total revenue, gains, and other support per audited financial statements . . . . .                      |           | <b>1</b>  |  |
| <b>2</b> | Amounts included on line 1 but not on Form 990, Part VIII, line 12                                      |           |           |  |
| <b>a</b> | Net unrealized gains (losses) on investments . . . . .  | <b>2a</b> |           |  |
| <b>b</b> | Donated services and use of facilities . . . . .  | <b>2b</b> |           |  |
| <b>c</b> | Recoveries of prior year grants . . . . .   | <b>2c</b> |           |  |
| <b>d</b> | Other (Describe in Part XIII ) . . . . .  | <b>2d</b> |           |  |
| <b>e</b> | Add lines <b>2a</b> through <b>2d</b> . . . . .   |           | <b>2e</b> |  |
| <b>3</b> | Subtract line <b>2e</b> from line <b>1</b> . . . . .  |           | <b>3</b>  |  |
| <b>4</b> | Amounts included on Form 990, Part VIII, line 12, but not on line <b>1</b> :                            |           |           |  |
| <b>a</b> | Investment expenses not included on Form 990, Part VIII, line 7b . . . . .                              | <b>4a</b> |           |  |
| <b>b</b> | Other (Describe in Part XIII ) . . . . .  | <b>4b</b> |           |  |
| <b>c</b> | Add lines <b>4a</b> and <b>4b</b> . . . . .   |           | <b>4c</b> |  |
| <b>5</b> | Total revenue Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12 ) . . . . . |           | <b>5</b>  |  |

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

|          |  |           |           |  |
|----------|--|-----------|-----------|--|
| <b>1</b> | Total expenses and losses per audited financial statements . . . . .                                     |           | <b>1</b>  |  |
| <b>2</b> | Amounts included on line 1 but not on Form 990, Part IX, line 25   |           |           |  |
| <b>a</b> | Donated services and use of facilities . . . . .   | <b>2a</b> |           |  |
| <b>b</b> | Prior year adjustments . . . . .   | <b>2b</b> |           |  |
| <b>c</b> | Other losses . . . . .   | <b>2c</b> |           |  |
| <b>d</b> | Other (Describe in Part XIII ) . . . . .   | <b>2d</b> |           |  |
| <b>e</b> | Add lines <b>2a</b> through <b>2d</b> . . . . .  |           | <b>2e</b> |  |
| <b>3</b> | Subtract line <b>2e</b> from line <b>1</b> . . . . .   |           | <b>3</b>  |  |
| <b>4</b> | Amounts included on Form 990, Part IX, line 25, but not on line <b>1</b> :                               |           |           |  |
| <b>a</b> | Investment expenses not included on Form 990, Part VIII, line 7b . . . . .                               | <b>4a</b> |           |  |
| <b>b</b> | Other (Describe in Part XIII ) . . . . .   | <b>4b</b> |           |  |
| <b>c</b> | Add lines <b>4a</b> and <b>4b</b> . . . . .  |           | <b>4c</b> |  |
| <b>5</b> | Total expenses Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18 ) . . . . . |           | <b>5</b>  |  |

**Part XIII Supplemental Information**

Provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, line 2, Part XI, lines 2d and 4b, and Part XII, lines 2d and 4b Also complete this part to provide any additional information

| Return Reference | Explanation |
|------------------|-------------|
|                  |             |
|                  |             |
|                  |             |
|                  |             |
|                  |             |
|                  |             |



**SCHEDULE F  
(Form 990)**

**Statement of Activities Outside the United States**

OMB No 1545-0047

**2014**

**Open to Public  
Inspection**

▶ Complete if the organization answered "Yes" to Form 990,  
Part IV, line 14b, 15, or 16.

▶ Attach to Form 990.

▶ Information about Schedule F (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

Department of the Treasury  
Internal Revenue Service

Name of the organization  
NATIONAL IRANIAN AMERICAN COUNCIL

Employer identification number  
73-1626026

**Part I General Information on Activities Outside the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 14b.

**1 For grantmakers.** Does the organization maintain records to substantiate the amount of its grants and other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? . . . . .  Yes  No



**2 For grantmakers.** Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.

**3** Activities per Region (The following Part I, line 3 table can be duplicated if additional space is needed )

| (a) Region  | (b) Number of offices in the region | (c) Number of employees, agents, and independent contractors in region | (d) Activities conducted in region (by type) (e g , fundraising, program services, investments, grants to recipients located in the region) | (e) If activity listed in (d) is a program service, describe specific type of service(s) in region | (f) Total expenditures for and investments in region |
|---|-------------------------------------|--|---|--|--|
| ( 1 ) Europe                                      |                                     |  | Grant   | Research   | 12,837   |
| ( 2 )   |                                     |  |   |  |  |
| ( 3 )   |                                     |  |   |  |  |
| ( 4 )   |                                     |  |   |  |  |
| ( 5 )   |                                     |  |   |  |  |
| <b>3a</b> Sub-total                               |                                     |  |   |  | 12,837   |
| <b>b</b> Total from continuation sheets to Part I |                                     |  |   |  |  |
| <b>c Totals</b> (add lines 3a and 3b)             |                                     |  |   |  | 12,837   |

**Part II** **Grants and Other Assistance to Organizations or Entities Outside the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Part II can be duplicated if additional space is needed.

| <b>1</b> | <b>(a)</b> Name of organization | <b>(b)</b> IRS code section and EIN (if applicable) | <b>(c)</b> Region | <b>(d)</b> Purpose of grant | <b>(e)</b> Amount of cash grant | <b>(f)</b> Manner of cash disbursement | <b>(g)</b> Amount of non-cash assistance | <b>(h)</b> Description of non-cash assistance | <b>(i)</b> Method of valuation (book, FMV, appraisal, other) |
|----------|---------------------------------|---|-------------------|-----------------------------|---------------------------------|--|--|---|--|
| (1)      |                                 |   |                   |                             |                                 |  |  |   |  |
| (2)      |                                 |   |                   |                             |                                 |  |  |   |  |
| (3)      |                                 |   |                   |                             |                                 |  |  |   |  |
| (4)      |                                 |   |                   |                             |                                 |  |  |   |  |

- 2** Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as tax-exempt by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter . . . . .  \_\_\_\_\_
- 3** Enter total number of other organizations or entities . . . . . 

**Part III** **Grants and Other Assistance to Individuals Outside the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 16.  
Part III can be duplicated if additional space is needed.

| <b>(a)</b> Type of grant or assistance | <b>(b)</b> Region | <b>(c)</b> Number of recipients | <b>(d)</b> Amount of cash grant | <b>(e)</b> Manner of cash disbursement | <b>(f)</b> Amount of non-cash assistance | <b>(g)</b> Description of non-cash assistance | <b>(h)</b> Method of valuation (book, FMV, appraisal, other) |
|--|-------------------|---------------------------------|---------------------------------|--|--|---|--|
| ( 1 )                                  |                   |                                 |                                 |  |  |   |  |
| ( 2 )                                  |                   |                                 |                                 |  |  |   |  |
| ( 3 )                                  |                   |                                 |                                 |  |  |   |  |
| ( 4 )                                  |                   |                                 |                                 |  |  |   |  |
| ( 5 )                                  |                   |                                 |                                 |  |  |   |  |
| ( 6 )                                  |                   |                                 |                                 |  |  |   |  |
| ( 7 )                                  |                   |                                 |                                 |  |  |   |  |
| ( 8 )                                  |                   |                                 |                                 |  |  |   |  |
| ( 9 )                                  |                   |                                 |                                 |  |  |   |  |
| ( 10 )                                 |                   |                                 |                                 |  |  |   |  |
| ( 11 )                                 |                   |                                 |                                 |  |  |   |  |
| ( 12 )                                 |                   |                                 |                                 |  |  |   |  |
| ( 13 )                                 |                   |                                 |                                 |  |  |   |  |
| ( 14 )                                 |                   |                                 |                                 |  |  |   |  |
| ( 15 )                                 |                   |                                 |                                 |  |  |   |  |
| ( 16 )                                 |                   |                                 |                                 |  |  |   |  |
| ( 17 )                                 |                   |                                 |                                 |  |  |   |  |
| ( 18 )                                 |                   |                                 |                                 |  |  |   |  |



**Part IV Foreign Forms**

- 1 Was the organization a U S transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see Instructions for Form 926)*  Yes  No
- 2 Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to file Form 3520, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see Instructions for Forms 3520 and 3520-A; do not file with Form 990)*  Yes  No
- 3 Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons with Respect to Certain Foreign Corporations. (see Instructions for Form 5471)*  Yes  No
- 4 Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund. (see Instructions for Form 8621)*  Yes  No
- 5 Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons with Respect to Certain Foreign Partnerships. (see Instructions for Form 8865)*  Yes  No
- 6 Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to file Form 5713, International Boycott Report (see Instructions for Form 5713; do not file with Form 990)*  Yes  No

## Additional Data

**Software ID:** 14000292

**Software Version:** 14.4.1.0

**EIN:** 73-1626026

**Name:** NATIONAL IRANIAN AMERICAN COUNCIL

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### **Part V** Supplemental Information

Provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information (see instructions).

SCHEDULE G (Form 990 or 990-EZ)

Supplemental Information Regarding Fundraising or Gaming Activities

OMB No 1545-0047

2014

Open to Public Inspection

Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

Attach to Form 990 or Form 990-EZ.

Information about Schedule G (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

Department of the Treasury Internal Revenue Service

Name of the organization NATIONAL IRANIAN AMERICAN COUNCIL

Employer identification number 73-1626026

Part I Fundraising Activities. Complete if the organization answered "Yes" to Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a Mail solicitations, b Internet and email solicitations, c Phone solicitations, d In-person solicitations, e Solicitation of non-government grants, f Solicitation of government grants, g Special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? Yes No

b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization

Table with 6 columns: (i) Name and address of individual or entity (fundraiser), (ii) Activity, (iii) Did fundraiser have custody or control of contributions?, (iv) Gross receipts from activity, (v) Amount paid to (or retained by) fundraiser listed in col (i), (vi) Amount paid to (or retained by) organization. Includes rows 1-10 and a Total row.

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing

CA, DC

**Part II Fundraising Events.** Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

|                        |   | (a) Event #1                       | (b) Event #2 | (c) Other events | (d) Total events              |
|------------------------|---|------------------------------------|--------------|------------------|-------------------------------|
|                        |   | <b>FUNDRAISING</b><br>(event type) | (event type) | (total number)   | (add col (a) through col (c)) |
| <b>Revenue</b>         | <b>1</b> Gross receipts . . . . .   | 294,030                            |              |                  | 294,030                       |
|                        | <b>2</b> Less Contributions . . . . .   |                                    |              |                  |                               |
|                        | <b>3</b> Gross income (line 1 minus line 2) . . . . .                             | 294,030                            |              |                  | 294,030                       |
| <b>Direct Expenses</b> | <b>4</b> Cash prizes . . . . .  |                                    |              |                  |                               |
|                        | <b>5</b> Noncash prizes . . . . .   |                                    |              |                  |                               |
|                        | <b>6</b> Rent/facility costs . . . . .  |                                    |              |                  |                               |
|                        | <b>7</b> Food and beverages . . . . .   |                                    |              |                  |                               |
|                        | <b>8</b> Entertainment . . . . .  |                                    |              |                  |                               |
|                        | <b>9</b> Other direct expenses . . . . .  |                                    |              |                  |                               |
|                        | <b>10</b> Direct expense summary Add lines 4 through 9 in column (d) . . . . . ▶  |                                    |              |                  | ( )                           |
|                        | <b>11</b> Net income summary Subtract line 10 from line 3, column (d) . . . . . ▶ |                                    |              |                  | 294,030                       |

**Part III Gaming.** Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

|  |  | (a) Bingo   | (b) Pull tabs/Instant bingo/progressive bingo                       | (c) Other gaming  | (d) Total gaming (add col (a) through col (c)) |
|--|--|---|---|---|--|
|  |  | <b>1</b> Gross revenue . . . . .                                    |   |   |  |
| <b>Direct Expenses</b>   | <b>2</b> Cash prizes . . . . .           |   |   |   |  |
|  | <b>3</b> Non-cash prizes . . . . .       |   |   |   |  |
|  | <b>4</b> Rent/facility costs . . . . .   |   |   |   |  |
|  | <b>5</b> Other direct expenses . . . . . |   |   |   |  |
|  | <b>6</b> Volunteer labor . . . . .       | <input type="checkbox"/> Yes _____ %<br><input type="checkbox"/> No | <input type="checkbox"/> Yes _____ %<br><input type="checkbox"/> No | <input type="checkbox"/> Yes _____ %<br><input type="checkbox"/> No |  |
| <b>7</b> Direct expense summary Add lines 2 through 5 in column (d) . . . . . ▶        |  |   |   |   |  |
| <b>8</b> Net gaming income summary Subtract line 7 from line 1, column (d) . . . . . ▶ |  |   |   |   |  |

**9** Enter the state(s) in which the organization conducts gaming activities \_\_\_\_\_

**a** Is the organization licensed to conduct gaming activities in each of these states? . . . . .  Yes  No

**b** If "No," explain \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**10a** Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? . . . . .  Yes  No

**b** If "Yes," explain \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**11** Does the organization conduct gaming activities with nonmembers?  Yes  No

**12** Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?  Yes  No

**13** Indicate the percentage of gaming activities conducted in

|                                      |            |   |
|--------------------------------------|------------|---|
| <b>a</b> The organization's facility | <b>13a</b> | % |
| <b>b</b> An outside facility         | <b>13b</b> | % |

**14** Enter the name and address of the person who prepares the organization's gaming/special events books and records

Name ▶ .....

Address ▶ .....

**15a** Does the organization have a contract with a third party from whom the organization receives gaming revenue?  Yes  No

**b** If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ \_\_\_\_\_ and the amount of gaming revenue retained by the third party ▶ \$ \_\_\_\_\_

**c** If "Yes," enter name and address of the third party

Name ▶ .....

Address ▶ .....

**16** Gaming manager information

Name ▶ .....

Gaming manager compensation ▶ \$ .....

Description of services provided ▶ .....

Director/officer       Employee       Independent contractor

**17** Mandatory distributions

**a** Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?  Yes  No

**b** Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ \_\_\_\_\_

**Part IV Supplemental Information.** Provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information (see instructions).

| Return Reference | Explanation |
|------------------|-------------|
|------------------|-------------|

**SCHEDULE O**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

**Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.**

**▶ Attach to Form 990 or 990-EZ.**

**▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).**

OMB No 1545-0047

**2014**

**Open to Public Inspection**

Name of the organization  
NATIONAL IRANIAN AMERICAN COUNCIL

**Employer identification number**

73-1626026

**990 Schedule O, Supplemental Information**

| Return Reference                                | Explanation  |
|---|--|
| Form 990, Part IV, Section 1, Line Question 15  | NIAC BOARD REVIEWS EXECUTIVE COMPENSATION AND APPROVED CHANGES IN EXECUTIVE COMPENSATION |
| Form 990, Part IV, Section 1, Line Question 11b | THIS FORM IS PREPARED BY AN OUTSIDED CPA AND REVIEWED BY NIAC MANAGEMENT                 |