

## Return of Organization Exempt From Income Tax

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

1997

Department of the Treasury  
Internal Revenue Service

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

This Form is  
Open to Public  
Inspection

A For the 1997 calendar year, OR tax year period beginning 10/01, 1997, and ending 9/30, 19 98

B Check if:

- ☐ Change of address  
☐ Initial return  
☐ Final return  
☐ Amended return (required also for State reporting)

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

C

ASSYRIAN AID SOCIETY OF AMERICA, INC.  
 41 SUTTER STREET, #1534  
 SAN FRANCISCO, CA 94104

D Employer identification number

94-3147517

E State registration number

84076

F Check ☐ If exemption application is pendingG Type of organization ☒ Exempt under section 501(c) ( 3 ) (insert number) OR ☐ section 4947(a)(1) nonexempt charitable trust

Note: Section 501(c)(3) exempt organizations and 4947(a)(1) nonexempt charitable trusts MUST attach a completed Schedule A (Form 990).

H(a) Is this a group return filed for affiliates? ☐ Yes ☒ NoI If either box in H is checked "Yes," enter four-digit group exemption number (GEN) ☐(b) If "Yes," enter the number of affiliates for which this return is filed: ☐J Accounting method: ☒ Cash ☐ Accrual(c) Is this a separate return filed by an organization covered by a group ruling? ☐ Yes ☒ No☐ Other (specify) ☐K Check here ☐ if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS; but if it received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return.

Note: Form 990-EZ may be used by organizations with gross receipts less than \$100,000 and total assets less than \$250,000 at end of year.

## Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See Specific Instructions on page 11.)

REVENUE	1	Contributions, gifts, grants, and similar amounts received:				
	a	Direct public support	1a	421,409		
	b	Indirect public support	1b			
	c	Government contributions (grants)	1c			
	d	Total (add lines 1a through 1c) (attach schedule of contributors)				
		(cash \$ 421,409 noncash \$ )		SEE STATEMENT. 1	1d 421,409	
	2	Program service revenue including government fees and contracts (from Part VII, line 93)			2	
	3	Membership dues and assessments			3	
	4	Interest on savings and temporary cash investments			4 8,250	
	5	Dividends and interest from securities			5	
	6a	Gross rents	6a			
	b	Less: rental expenses	6b			
	c	Net rental income or (loss) (subtract line 6b from line 6a)			6c	
	7	Other investment income (describe )			7	
	8a	Gross amount from sale of assets other than inventory	(A) Securities		(B) Other	
		b	Less: cost or other basis and sales expenses	8a		
		c	Gain or (loss) (attach schedule)	8b		
		d	Net gain or (loss) (combine line 8c, columns (A) and (B))	8c		8d
		9	Special events and activities (attach schedule)			
		a	Gross revenue (not including \$ of contributions reported on line 1a)	9a		
b		Less: direct expenses other than fundraising expenses	9b			
c		Net income or (loss) from special events (subtract line 9b from line 9a)			9c	
10a		Gross sales of inventory, less returns and allowances	10a			
b		Less: cost of goods sold	10b			
c		Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)			10c	
11		Other revenue (from Part VII, line 103)			11	
12		Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)			12 429,659	
EXPENSES		13	Program services (from line 44, column (B))			13 185,646
	14	Management and general (from line 44, column (C))			14 9,940	
	15	Fundraising (from line 44, column (D))			15	
	16	Payments to affiliates (attach schedule)			16	
	17	Total expenses (add lines 16 and 44, column (A))			17 195,586	
ASSETS	18	Excess or (deficit) for the year (subtract line 17 from line 12)			18 234,073	
	19	Net assets or fund balances at beginning of year (from line 73, column (A))			19 19,912	
	20	Other changes in net assets or fund balances (attach explanation)			20	
	21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)			21 253,985	

**Part II** Statement of Functional Expenses

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others. (See Specific Instructions on page 15.)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22 Grants and allocations (att. sch.) (cash \$ _____ non cash \$ _____)	22			
23 Specific assistance to individuals (att. sch.) ST. 2.	23	170,086	170,086	
24 Benefits paid to or for members (att. sch.)	24			
25 Compensation of officers, directors, etc.	25			
26 Other salaries and wages	26			
27 Pension plan contributions	27			
28 Other employee benefits	28			
29 Payroll taxes	29			
30 Professional fundraising fees	30			
31 Accounting fees	31	150	150	
32 Legal fees	32	20	20	
33 Supplies	33	295	295	
34 Telephone	34	2	2	
35 Postage and shipping	35	1,158	1,158	
36 Occupancy	36	1,295	648	647
37 Equipment rental and maintenance	37			
38 Printing and publications	38	1,144	572	572
39 Travel	39			
40 Conferences, conventions, and meetings	40	2,549	2,549	
41 Interest	41			
42 Depreciation, depletion, etc. (attach schedule)	42	622	622	
43 Other expenses (itemize): a MGMT COSTS	43a	11,950	8,365	3,585
b FEES	43b	473	473	
c BANK & WIRE CHARGES	43c	342	342	
d DICTIONARY FUND	43d	5,500	5,500	
e	43e			
44 Total functional expenses (add lines 22 thru 43) Organizations completing columns (B)-(D), carry these totals to lines 13-15.	44	195,586	185,646	9,940

**Reporting of Joint Costs.** - Did you report in column (B) (Program services) any joint costs from a combined educational campaign and fundraising solicitation? ☐ Yes ☒ No

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

**Part III** Statement of Program Service Accomplishments (See Specific Instructions on page 18.)What is the organization's primary exempt purpose? **AID TO ASSYRIAN REFUGEES**

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

**Program Service Expenses**

(Required for 501(c)(3) and (4) orgs. and 4947(a)(1) trusts; but optional for others.)

a CONTRIBUTED FUNDS TO ASSYRIAN REFUGEES IN REFUGEE CAMPS ALONG THE BORDERS OF IRAQ TO BE USED FOR FOOD, SHELTER AND MEDICAL CARE.	(Grants and allocations \$ 170,086)	185,646
b	(Grants and allocations \$ )	
c	(Grants and allocations \$ )	
d	(Grants and allocations \$ )	
e Other program services (attach schedule)	(Grants and allocations \$ )	
f Total of Program Service Expenses (should equal line 44, column (B), Program services)		185,646

**Part IV Balance Sheets** (See Specific Instructions on page 18.)**Note:** Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.

		(A) Beginning of year		(B) End of year
<b>ASSETS</b>	45 Cash – non-interest-bearing .....		45	
	46 Savings and temporary cash investments .....	19,912	46	251,496
	47 a Accounts receivable .....	47a		
	b Less: allowance for doubtful accounts .....	47b	47c	
	48 a Pledges receivable .....	48a		
	b Less: allowance for doubtful accounts .....	48b	48c	
	49 Grants receivable .....		49	
	50 Receivables from officers, directors, trustees, and key employees (attach sch) .....		50	
	51 a Other notes and loans receivable (attach schedule) .....	51a		
	b Less: allowance for doubtful accounts .....	51b	51c	
	52 Inventories for sale or use .....		52	
	53 Prepaid expenses and deferred charges .....		53	
	54 Investments – securities (attach schedule) .....		54	
	55 a Investments – land, buildings, and equipment: basis .....	55a		
	b Less: accumulated depreciation (attach schedule) .....	55b	55c	
56 Investments – other (attach schedule) .....		56		
57 a Land, buildings, and equipment: basis .....	57a	3,111		
b Less: accumulated depreciation (attach schedule) STMT .3 ...	57b	622	57c	2,489
58 Other assets (describe ▶ _____ )		58		
59 <b>Total assets</b> (add lines 45 through 58) (must equal line 74) .....	19,912	59	253,985	
<b>LIABILITIES</b>	60 Accounts payable and accrued expenses .....		60	
	61 Grants payable .....		61	
	62 Deferred revenue .....		62	
	63 Loans from officers, directors, trustees, and key employees (attach schedule) .....		63	
	64 a Tax-exempt bond liabilities (attach schedule) .....		64a	
	b Mortgages and other notes payable (attach schedule) .....		64b	
65 Other liabilities (describe ▶ _____ )		65		
66 <b>Total liabilities</b> (add lines 60 through 65) .....	0	66	0	
<b>NET ASSETS OR FUND BALANCES</b>	<b>Organizations that follow SFAS 117, check here</b> <input type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.			
	67 Unrestricted .....		67	
	68 Temporarily restricted .....		68	
	69 Permanently restricted .....		69	
	<b>Organizations that do not follow SFAS 117, check here</b> <input checked="" type="checkbox"/> and complete lines 70 through 74.			
	70 Capital stock, trust principal, or current funds .....		70	
	71 Paid-in or capital surplus, or land, building, and equipment fund .....		71	
	72 Retained earnings, endowment, accumulated income, or other funds .....	19,912	72	253,985
	73 <b>Total net assets or fund balances</b> (add lines 67 through 69 OR lines 70 through 72; column (A) must equal line 19 and column (B) must equal line 21) .....	19,912	73	253,985
	74 <b>Total liabilities and net assets/fund balances</b> (add lines 66 and 73) .....	19,912	74	253,985

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

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

a	N/A
b	
c	
d	
e	

[illegible]

75 Did any officer, director, trustee, or key employee receive aggregate compensation of more than \$100,000 from your organization and all related organizations, of which more than \$10,000 was provided by the related organizations? ..... ☐ Yes ☒ No  
If "Yes," attach schedule – see Specific Instructions on page 20.



**Part VI Other Information** (See Specific Instructions on page 21.)

		Yes	No
76	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity.		X
77	Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes.		X
78a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		X
78b	If "Yes," has it filed a tax return on Form 990-T for this year?	N/A	
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement		X
80a	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?		X
80b	If "Yes," enter the name of the organization	N/A	
and check whether it is <input type="checkbox"/> exempt OR <input type="checkbox"/> nonexempt.			
81a	Enter the amount of political expenditures, direct or indirect, as described in the instructions for line 81.	81a	0
81b	Did the organization file Form 1120-POL for this year?		X
82a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?		X
82b	If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions for reporting in Part III.)	N/A	
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	X	
83b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	X	
84a	Did the organization solicit any contributions or gifts that were not tax deductible?		X
84b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	N/A	
85a	501(c)(4), (5), or (6) organizations. - a Were substantially all dues nondeductible by members?	N/A	
85b	Did the organization make only in-house lobbying expenditures of \$2,000 or less?	N/A	
If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.			
85c	Dues, assessments, and similar amounts from members	N/A	
85d	Section 162(e) lobbying and political expenditures	N/A	
85e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	N/A	
85f	Taxable amount of lobbying and political expenditures (line 85d less 85e)	N/A	
85g	Does the organization elect to pay the section 6033(e) tax on the amount in 85f?	N/A	
85h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount in 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	N/A	
86	501(c)(7) organizations. - Enter:		
86a	Initiation fees and capital contributions included on line 12	N/A	
86b	Gross receipts, included on line 12, for public use of club facilities	N/A	
87	501(c)(12) organizations. - Enter: a Gross income from members or shareholders	N/A	
87b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	N/A	
88	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership? If "Yes," complete Part IX.		X
89a	501(c)(3) organizations. - Enter: Amount of tax imposed during the year under:		
section 4911		0	
section 4912		0	
section 4955		0	
89b	501(c)(3) and 501(c)(4) organizations. - Did the organization engage in any section 4958 excess benefit transaction during the year? If "Yes," attach a statement explaining each transaction.		X
c	Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958.		0
d	Enter: Amount of tax in 89c, above, reimbursed by the organization		0
90a	List the states with which a copy of this return is filed	CALIFORNIA	
90b	Number of employees employed in the pay period that includes March 12, 1997 (See instructions.)		
91	The books are in care of	SARGON SHABBAS	
Located at		41 SUTTER ST, #1534, SAN FRANCISCO, CA	
Telephone no.		510-763-4880	
ZIP + 4		94104	
92	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041 - Check here and enter the amount of tax-exempt interest received or accrued during the tax year		N/A

## Enter gross amounts unless otherwise indicated.

Enter gross amounts unless otherwise indicated.		Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
		(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93	Program service revenue:					
a						
b						
c						
d						
e						
f	Medicare/Medicaid payments . . . . .					
g	Fees and contracts from government agencies . . .					
94	Membership dues and assessments . . . . .					
95	Interest on savings & temporary cash investments					
96	Dividends and interest from securities . . . . .					8,250
97	Net rental income or (loss) from real estate:					
a	debt-financed property . . . . .					
b	not debt-financed property . . . . .					
98	Net rental income or (loss) from personal property					
99	Other investment income . . . . .					
100	Gain/loss from sales of assets other than inventory					
101	Net income or (loss) from special events . . . . .					
102	Gross profit or (loss) from sales of inventory . . . .					
103	Other revenue: a					
b						
c						
d						
e						
104	Subtotal (add columns (B), (D), and (E)) . . . . .					8,250
105	Total (add line 104, columns (B), (D), and (E)) . . . . .					8,250

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

Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).
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N/A
-----

Name, address, and employer identification  
number of corporation or partnership

Percentage of ownership interest

Nature of  
business activities

Total  
income

End-of-year  
assets
$$\overline{N/A}$$

%

%

%

of

**Please  
Sign  
Here**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge. (See General Instruction J, on page 10.)

Signature of officer

Date \_\_\_\_\_

Type or print name and title.

**Paid  
Preparer's  
Use Only**

Preparer's  
signature

~~DONALD J. LAZAR~~

Date \_\_\_\_\_

Check if self- employed	
-------------------------------	--

Preparer's SSN

551-90-3595

Firm's name (or  
yours if self-employed)  
and address

DONALD J. LAZAR, ACCNTNCY CORP

66 BOVET ROAD #310

SAN MATEO, CA

EIN ▶ 94-3066444

ZIP+4 ▶ 94402

**SCHEDULE A**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

Name of the organization

**Organization Exempt Under Section 501(c)(3)**

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

### Supplementary Information

**See separate instructions.**

▶ **Must be completed by the above organizations and attached to their Form 990 (or 990-EZ).**

OMB No. 1545-0047

1997

ASSYRIAN AID SOCIETY OF AMERICA, INC.

Employer identification number

94-3147517

## Part I

**Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees**  
(See instructions on page 1. List each one. If there are none, enter "None.")

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

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
NONE				
Total number of other employees paid over \$50,000 ▶	0			

## Part II

### Compensation of the Five Highest Paid Independent Contractors for Professional Services

(See instructions on page 1. List each one (whether individuals or firms.) If there are none, enter "None.")

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

For Paperwork Reduction Act Notice, see page 1 of the Instructions for Form 990 and Form 990-EZ.

Schedule A (Form 990) 1997

**Part III** Statements About Activities

	Yes	No
1 During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? ..... If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities. ▶ \$ _____ Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes," must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.	1	X
2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any of its trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary:		
a Sale, exchange, or leasing of property? .....	2a	X
b Lending of money or other extension of credit? .....	2b	X
c Furnishing of goods, services, or facilities? .....	2c	X
d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)? .....	2d	X
e Transfer of any part of its income or assets? ..... If the answer to any question is "Yes," attach a detailed statement explaining the transactions.	2e	X
3 Does the organization make grants for scholarships, fellowships, student loans, etc.? .....	3	X
4 Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs qualify to receive payments. (See instructions on page 2.)		

**Part IV** Reason for Non-Private Foundation Status (See instructions on pages 2 through 4.)

The organization is not a private foundation because it is: (Please check only **ONE** applicable box):

- 5 ☐ A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).
- 6 ☐ A school. Section 170(b)(1)(A)(ii). (Also complete Part V, page 4.)
- 7 ☐ A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).
- 8 ☐ A Federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).
- 9 ☐ A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state  
▶ \_\_\_\_\_
- 10 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the **Support Schedule** in Part IV-A.)
- 11a ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 11b ☐ A community trust. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 12 ☐ An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc., functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Also complete the **Support Schedule** in Part IV-A.)
- 13 ☐ An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in: (1) lines 5 through 12 above; or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2). (See section 509(a)(3).)

Provide the following information about the supported organizations. (See instructions on page 4.)

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

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



**Part IV-A Support Schedule** (Complete only if you checked a box on line 10, 11, or 12.) Use cash method of accounting.  
Note: You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.

Calendar year (or fiscal year beginning in) . . . . .	(a) 1996	(b) 1995	(c) 1994	(d) 1993	(e) Total
<b>15</b> Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.) . . . . .	188,125	204,957	209,813	116,999	719,894
<b>16</b> Membership fees received. . . . .					
<b>17</b> Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is not a business unrelated to the organization's charitable, etc., purpose . .					
<b>18</b> Gross income from interest, dividends, amounts received from payments on securities (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975. . . . .	128	289	280		697
<b>19</b> Net income from unrelated business activities not included in line 18 . . .					
<b>20</b> Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf .					
<b>21</b> The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge. . . . .					
<b>22</b> Other income. Attach a sch. Do not include gain or (loss) from sale of capital assets. . . . .					
<b>23</b> Total of lines 15 through 22 . . . . .	188,253	205,246	210,093	116,999	720,591
<b>24</b> Line 23 minus line 17. . . . .	188,253	205,246	210,093	116,999	720,591
<b>25</b> Enter 1% of line 23 . . . . .	1,883	2,052	2,101	1,170	
<b>26 Organizations described in lines 10 or 11:</b> a Enter 2% of amount in column (e), line 24. . . . .					14,412
b Attach a list (which is not open to public inspection) showing the name of and amount contributed by each person (other than a government unit or publicly supported organization) whose total gifts for 1993 through 1996 exceeded the amount shown in line 26a. Enter the sum of all these excess amounts . . . . .					
c Total support for section 509(a)(1) test: Enter line 24, column (e) . . . . .					720,591
d Add: Amounts from column (e) for lines: 18 697 19 22 26b . . . . .					697
e Public support (line 26c minus line 26d total) . . . . .					719,894
f Public support percentage (line 26e (numerator) divided by line 26c (denominator)). . . . .					99.90%
<b>27 Organizations described on line 12:</b> a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," attach a list to show the name of, and total amounts received in each year from, each "disqualified person." Enter the sum of such amounts for each year: N/A (1996) (1995) (1994) (1993)					
b For any amount included in line 17 that was received from a nondisqualified person, attach a list to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11, as well as individuals.) After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of all these differences (the excess amounts) for each year: (1996) (1995) (1994) (1993)					
c Add: Amounts from column (e) for lines: 15 16 17 20 21 . . . . .					
d Add: Line 27a total . . . . . and line 27b total . . . . .					
e Public support (line 27c total minus line 27d total) . . . . .					
f Total support for section 509(a)(2) test: Enter amount on line 23, column (e) . . . . .					
g Public support percentage (line 27e (numerator) divided by line 27f (denominator)) . . . . .					%
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator)) . . . . .					%

**28 Unusual Grants:** For an organization described in line 10, 11, or 12 that received any unusual grants during 1993 through 1996, attach a list (which is not open to public inspection) for each year showing the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not include these grants in line 15. (See instructions on page 4.)

**Part V****Private School Questionnaire** (See instructions on page 4.)  
(To be completed ONLY by schools that checked the box on line 6 in Part IV)

N/A

- 29 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body? .....
- 30 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships? .....
- 31 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? .....  
If "Yes," please describe; if "No," please explain. (If you need more space, attach a separate statement.)
- 32 Does the organization maintain the following:
- a Records indicating the racial composition of the student body, faculty, and administrative staff? .....
- b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis? .....
- c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships? .....
- d Copies of all material used by the organization or on its behalf to solicit contributions? .....
- If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement.)
- 33 Does the organization discriminate by race in any way with respect to:
- a Students' rights or privileges? .....
- b Admissions policies? .....
- c Employment of faculty or administrative staff? .....
- d Scholarships or other financial assistance? .....
- e Educational policies? .....
- f Use of facilities? .....
- g Athletic programs? .....
- h Other extracurricular activities? .....
- If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.)
- 34a Does the organization receive any financial aid or assistance from a governmental agency? .....
- b Has the organization's right to such aid ever been revoked or suspended? .....
- If you answered "Yes" to either 34a or b, please explain using an attached statement.
- 35 Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," attach an explanation .....

Yes No

29

30

31

32a

32b

32c

32d

33a

33b

33c

33d

33e

33f

33g

33h

34a

34b

35

**Part VI-A Lobbying Expenditures by Electing Public Charities** (See instructions on page 6.)  
(To be completed **ONLY** by an eligible organization that filed Form 5768)

N/A

Check here **a** ☐ if the organization belongs to an affiliated group.Check here **b** ☐ if you checked "a" above and "limited control" provisions apply.**Limits on Lobbying Expenditures**

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

		(a) Affiliated group totals	(b) To be completed for ALL electing organizations												
36	Total lobbying expenditures to influence public opinion (grassroots lobbying) .....	36													
37	Total lobbying expenditures to influence a legislative body (direct lobbying) .....	37													
38	Total lobbying expenditures (add lines 36 and 37) .....	38													
39	Other exempt purpose expenditures .....	39													
40	Total exempt purpose expenditures (add lines 38 and 39) .....	40													
41	Lobbying nontaxable amount. Enter the amount from the following table - <table><tr><td><b>If the amount on line 40 is -</b></td><td><b>The lobbying nontaxable amount is -</b></td></tr><tr><td>Not over \$500,000 .....</td><td>20% of the amount on line 40 .....</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></table>	<b>If the amount on line 40 is -</b>	<b>The lobbying nontaxable amount is -</b>	Not over \$500,000 .....	20% of the amount on line 40 .....	Over \$500,000 but not over \$1,000,000 .....	\$100,000 plus 15% of the excess over \$500,000 ..	Over \$1,000,000 but not over \$1,500,000 .....	\$175,000 plus 10% of the excess over \$1,000,000 ..	Over \$1,500,000 but not over \$17,000,000 .....	\$225,000 plus 5% of the excess over \$1,500,000 ..	Over \$17,000,000 .....	\$1,000,000 .....	41	
<b>If the amount on line 40 is -</b>	<b>The lobbying nontaxable amount is -</b>														
Not over \$500,000 .....	20% of the amount on line 40 .....														
Over \$500,000 but not over \$1,000,000 .....	\$100,000 plus 15% of the excess over \$500,000 ..														
Over \$1,000,000 but not over \$1,500,000 .....	\$175,000 plus 10% of the excess over \$1,000,000 ..														
Over \$1,500,000 but not over \$17,000,000 .....	\$225,000 plus 5% of the excess over \$1,500,000 ..														
Over \$17,000,000 .....	\$1,000,000 .....														
42	Grassroots nontaxable amount (enter 25% of line 41) .....	42													
43	Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36 .....	43													
44	Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38 .....	44													

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

**4-Year Averaging Period Under Section 501(h)**(Some organizations that made a section 501(h) election do not have to complete all of the five columns below.  
See the instructions for lines 45 through 50 on page 7.)

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 1997	(b) 1996	(c) 1995	(d) 1994	(e) Total
45 Lobbying nontaxable amount .....					
46 Lobbying ceiling amount (150% of line 45(e)) .....					
47 Total lobbying expenditures .....					
48 Grassroots nontaxable amount .....					
49 Grassroots ceiling amount (150% of line 48(e)) .....					
50 Grassroots lobbying expenditures .....					

**Part VI-B Lobbying Activity by Nonelecting Public Charities** N/A

(For reporting only by organizations that did not complete Part VI-A) (See instructions on page 7.)

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:

	Yes	No	Amount
a Volunteers .....			
b Paid staff or management (Include compensation in expenses reported on lines c through h.) .....			
c Media advertisements .....			
d Mailings to members, legislators, or the public .....			
e Publications, or published or broadcast statements .....			
f Grants to other organizations for lobbying purposes .....			
g Direct contact with legislators, their staffs, government officials, or a legislative body .....			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means .....			
i Total lobbying expenditures (add lines c through h) .....			

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





1997

## FEDERAL STATEMENTS

PAGE 1

ASSYRIAN AID SOCIETY OF AMERICA, INC.

94-3147517

STATEMENT 1  
FORM 990, PART I, LINE 1D  
CONTRIBUTIONS, GIFTS, AND GRANTS

NOT OPEN TO PUBLIC INSPECTION  
-----

## DIRECT CONTRIBUTIONS:

CONTRIBUTOR'S NAME	CONTRIBUTOR'S ADDRESS	AMOUNT OF CONTR.
ESTATE OF BENJAMIN ADAMS	6245 E. BROADWAY, #510 TUCSON, AZ 85711-4097	\$ 224,000
DIRECT CONTRIBUTIONS LESS THAN 2% OF LINE 1D		\$ 197,409
TOTAL DIRECT CONTRIBUTIONS, LINE 1A		\$ 421,409
TOTAL CONTRIBUTIONS, LINE 1D		\$ 421,409 =====

1997

## FEDERAL STATEMENTS

PAGE 2

ASSYRIAN AID SOCIETY OF AMERICA, INC.

94-3147517

STATEMENT 2  
FORM 990, PART II, LINE 23  
SPECIFIC ASSISTANCE TO INDIVIDUALS

FOOD, SHELTER AND MEDICAL CARE .....	\$	170,086
TOTAL	\$	<u>170,086</u>
		=====

STATEMENT 3  
FORM 990, PART IV, LINE 57  
LAND, BUILDINGS, AND EQUIPMENT

ASSET	BASIS	ACCUMULATED DEPRECIATION	BOOK VALUE
MACHINERY AND EQUIPMENT	\$ 3,111	622	2,489
TOTAL	\$ 3,111	622	2,489
	=====	=====	=====