

## Return of Organization Exempt From Income Tax

OMB No. 1545-0047

1999

Department of the Treasury  
Internal Revenue Service

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

This Form is  
Open to Public  
Inspection

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

A For the 1999 calendar year, OR tax year period beginning 10/01, 1999, and ending 9/30, 2000

## 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.  
350 BERKELEY PARK BLVD  
BERKELEY, CA 94707

## D Employer identification number

94-3147517

## E Telephone number

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 ☒ No  
(b) If "Yes," enter the number of affiliates for which this return is filed: ☐ Yes ☒ NoI If either box in H is checked "Yes," enter four-digit group exemption number (GEN) ☐ Yes ☒ NoJ Accounting method: ☒ Cash ☐ Accrual  
☐ 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 15.)

REVENUE	1	Contributions, gifts, grants, and similar amounts received:				
	a	Direct public support	1a	190,257		
	b	Indirect public support	1b			
	c	Government contributions (grants)	1c			
	d	Total (add lines 1a through 1c) (attach schedule of contributors) (cash \$ 190,257 noncash \$ )	1d	190,257		
	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	6,640		
	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			
EXPENSES	7	Other investment income (describe )	7			
	8a	Gross amount from sale of assets other than inventory	(A) Securities	8a		
	b	Less: cost or other basis and sales expenses	8b			
	c	Gain or (loss) (attach schedule)	8c			
	d	Net gain or (loss) (combine line 8c, columns (A) and (B))	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	43,307		
	b	Less: cost of goods sold	10b	32,375		
	c	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a) SEE .STM ... 1	10c	10,932		
ASSETS	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	207,829		
	13	Program services (from line 44, column (B))	13	195,760		
	14	Management and general (from line 44, column (C))	14	24,658		
	15	Fundraising (from line 44, column (D))	15			
NET ASSETS	16	Payments to affiliates (attach schedule)	16			
	17	Total expenses (add lines 16 and 44, column (A))	17	220,418		
	18	Excess or (deficit) for the year (subtract line 17 from line 12)	18	-12,589		
	19	Net assets or fund balances at beginning of year (from line 73, column (A))	19	159,106		
	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	146,517		

**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 19.)

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	184,510	184,510	
24 Benefits paid to or for members (att. sch.)	24			
25 Compensation of officers, directors, etc.	25			
26 Other salaries and wages	26	18,435	9,218	9,217
27 Pension plan contributions	27			
28 Other employee benefits	28			
29 Payroll taxes	29	1,844	922	922
30 Professional fundraising fees	30			
31 Accounting fees	31			
32 Legal fees	32	25		25
33 Supplies	33	556		556
34 Telephone	34	1,098		1,098
35 Postage and shipping	35	1,644		1,644
36 Occupancy	36	2,220	1,110	1,110
37 Equipment rental and maintenance	37			
38 Printing and publications	38			
39 Travel	39			
40 Conferences, conventions, and meetings	40	5,631		5,631
41 Interest	41			
42 Depreciation, depletion, etc. (attach schedule)	42	597		597
43 Other expenses (itemize): a <u>BANK CHARGES</u>	43a	1,560		1,560
b <u>INSURANCE</u>	43b	2,298		2,298
c _____	43c			
d _____	43d			
e _____	43e			
44 Total functional expenses (add lines 22 thru 43) Organizations completing columns (B)-(D), carry these totals to lines 13-15.	44	220,418	195,760	24,658

**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 22.)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 \$ 184,510)	195,760
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)		195,760

**Part IV Balance Sheets** (See Specific Instructions on page 22.)**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 .....	157,613	46	145,621
	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	2,215	57c	896
58 Other assets (describe ► .....		1,493	58	
59 <b>Total assets</b> (add lines 45 through 58) (must equal line 74) .....	159,106	59	146,517	
<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 .....	159,106	72	146,517
	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) .....	159,106	73	146,517
	74 <b>Total liabilities and net assets/fund balances</b> (add lines 66 and 73) .....	159,106	74	146,517

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

<b>a</b> Total revenue, gains, and other support per audited financial statements ..... ▶		<b>a</b> N/A	
<b>b</b> Amounts included on line <b>a</b> but not on line 12, Form 990:			
<b>(1)</b> Net unrealized gains on investments ..... \$			
<b>(2)</b> Donated services and use of facilities .. \$			
<b>(3)</b> Recoveries of prior year grants ..... \$			
<b>(4)</b> Other (specify):			
..... \$			
Add amounts on lines <b>(1)</b> through <b>(4)</b> ..... ▶		<b>b</b>	
<b>c</b> Line <b>a</b> minus line <b>b</b> ..... ▶		<b>c</b>	
<b>d</b> Amounts included on line 12, Form 990 but not on line <b>a</b> :			
<b>(1)</b> Investment expenses not included on line 6b, Form 990 ... \$			
<b>(2)</b> Other (specify):			
..... \$			
Add amounts on lines <b>(1)</b> and <b>(2)</b> ..... ▶		<b>d</b>	
<b>e</b> Total revenue per line 12, Form 990 (line <b>c</b> plus line <b>d</b> ) ..... ▶		<b>e</b>	

<b>a</b> Total expenses and losses per audited financial statements ..... ▶		<b>a</b> N/A	
<b>b</b> Amounts included on line <b>a</b> but not on line 17, Form 990:			
<b>(1)</b> Donated services and use of facilities .... \$			
<b>(2)</b> Prior year adjustments reported on line 20, Form 990 ..... \$			
<b>(3)</b> Losses reported on line 20, Form 990 ..... \$			
<b>(4)</b> Other (specify):			
..... \$			
Add amounts on lines <b>(1)</b> through <b>(4)</b> ..... ▶		<b>b</b>	
<b>c</b> Line <b>a</b> minus line <b>b</b> ..... ▶		<b>c</b>	
<b>d</b> Amounts included on line 17, Form 990 but not on line <b>a</b> :			
<b>(1)</b> Investment expenses not included on line 6b, Form 990 ..... \$			
<b>(2)</b> Other (specify):			
..... \$			
Add amounts on lines <b>(1)</b> and <b>(2)</b> ..... ▶		<b>d</b>	
<b>e</b> Total expenses per line 17, Form 990 (line <b>c</b> plus line <b>d</b> ) ..... ▶		<b>e</b>	

**Part V List of Officers, Directors, Trustees, and Key Employees** (List each one even if not compensated; see Specific Instructions on page 24.)

[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 25.



**Part VI Other Information** (See Specific Instructions on page 25.)

Yes No

<b>76</b>	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity	<b>76</b>		X
<b>77</b>	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.	<b>77</b>		X
<b>78a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	<b>78a</b>		X
<b>b</b>	If "Yes," has it filed a tax return on <b>Form 990-T</b> for this year?	<b>78b</b>	N/A	
<b>79</b>	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement.	<b>79</b>		X
<b>80a</b>	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?	<b>80a</b>		X
<b>b</b>	If "Yes," enter the name of the organization <b>N/A</b> and check whether it is <input type="checkbox"/> exempt <b>OR</b> <input type="checkbox"/> nonexempt.			
<b>81a</b>	Enter the amount of political expenditures, direct or indirect, as described in the instructions for line 81	<b>81a</b>	0	
<b>b</b>	Did the organization file <b>Form 1120-POL</b> for this year?	<b>81b</b>		X
<b>82a</b>	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?	<b>82a</b>		X
<b>b</b>	If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions for reporting in Part III.)	<b>82b</b>	N/A	
<b>83a</b>	Did the organization comply with the public inspection requirements for returns and exemption applications?	<b>83a</b>	X	
<b>b</b>	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	<b>83b</b>	X	
<b>84a</b>	Did the organization solicit any contributions or gifts that were not tax deductible?	<b>84a</b>		X
<b>b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	<b>84b</b>	N/A	
<b>85</b>	501(c)(4), (5), or (6) organizations. <b>a</b> Were substantially all dues nondeductible by members?	<b>85a</b>	N/A	
<b>b</b>	Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, <b>do not</b> complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.	<b>85b</b>	N/A	
<b>c</b>	Dues, assessments, and similar amounts from members	<b>85c</b>	N/A	
<b>d</b>	Section 162(e) lobbying and political expenditures	<b>85d</b>	N/A	
<b>e</b>	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	<b>85e</b>	N/A	
<b>f</b>	Taxable amount of lobbying and political expenditures (line 85d less 85e)	<b>85f</b>	N/A	
<b>g</b>	Does the organization elect to pay the section 6033(e) tax on the amount in 85f?	<b>85g</b>	N/A	
<b>h</b>	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?	<b>85h</b>	N/A	
<b>86</b>	501(c)(7) organizations. Enter:			
<b>a</b>	Initiation fees and capital contributions included on line 12	<b>86a</b>	N/A	
<b>b</b>	Gross receipts, included on line 12, for public use of club facilities	<b>86b</b>	N/A	
<b>87</b>	501(c)(12) organizations. Enter:			
<b>a</b>	Gross income from members or shareholders	<b>87a</b>	N/A	
<b>b</b>	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	<b>87b</b>	N/A	
<b>88</b>	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	<b>88</b>		X
<b>89a</b>	501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 <b>0</b> ; section 4912 <b>0</b> ; section 4955 <b>0</b>			
<b>b</b>	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	<b>89b</b>		X
<b>c</b>	Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958.			0
<b>d</b>	Enter: Amount of tax in <b>89c</b> , above, reimbursed by the organization			0
<b>90a</b>	List the states with which a copy of this return is filed <b>CALIFORNIA</b>			
<b>b</b>	Number of employees employed in the pay period that includes March 12, 1999 (See instructions.)	<b>90b</b>		0
<b>91</b>	The books are in care of <b>SARGON SHABBAS</b> Telephone no. <b>510-763-4880</b> Located at <b>1763 BROADWAY, OAKLAND, CA</b> ZIP + 4 <b>94612</b>			
<b>92</b>	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of <b>Form 1041</b> - Check here <b>N/A</b> and enter the amount of tax-exempt interest received or accrued during the tax year <b>92</b> <b>N/A</b>			

**Part VII Analysis of Income-Producing Activities** (See Specific Instructions on page 29.)

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	
<b>93</b> Program service revenue:					
<b>a</b> _____					
<b>b</b> _____					
<b>c</b> _____					
<b>d</b> _____					
<b>e</b> _____					
<b>f</b> Medicare/Medicaid payments .....					
<b>g</b> Fees and contracts from government agencies ...					
<b>94</b> Membership dues and assessments .....					
<b>95</b> Interest on savings & temporary cash investments .....					6,640
<b>96</b> Dividends and interest from securities .....					
<b>97</b> Net rental income or (loss) from real estate:					
<b>a</b> debt-financed property .....					
<b>b</b> not debt-financed property .....					
<b>98</b> Net rental income or (loss) from personal property .....					
<b>99</b> Other investment income .....					
<b>100</b> Gain/loss from sales of assets other than inventory .....					
<b>101</b> Net income or (loss) from special events .....					
<b>102</b> Gross profit or (loss) from sales of inventory .....					10,932
<b>103</b> Other revenue: <b>a</b> _____					
<b>b</b> _____					
<b>c</b> _____					
<b>d</b> _____					
<b>e</b> _____					
<b>104</b> Subtotal (add (columns (B), (D), and (E)) .....					17,572
<b>105</b> <b>Total</b> (add line 104, columns (B), (D), and (E)) .....					17,572

**Note:** (Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I.)**Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes** (See Specific Instructions on page 30.)

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).
102	REVENUES WERE RAISED BY THE SALE OF CULTURAL AND EDUCATIONAL DICTIONARIES, CALENDARS, CHRISTMAS CARDS AND TIES. ALL FUNDS RAISED WERE USED TO FUTHER THE ORGANIZATION'S EXEMPT PURPOSES. THE SALE OF THE CULTUAL AND EDUCATIONAL MATERIALS WERE A MEANS OF RAISING THE AWARENESS OF THE PLIGHT OF THE ASSYRIAN REFUGEES IN IRAQ DISPLACED DUE TO WAR AND RELIGIOUS DIFFERENCES.
95	INTEREST EARNED ON THE CASH ACCOUNTS CONTRIBUTED TO THE ORGANIZATION'S EXEMPT PURPOSE BY PROVIDING ADDITIONAL MEANS OF CONTRIBUTING TO THE ASSYRIAN REFUGEES IN IRAQ.

**Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities** (See Specific Instruction on page 30)

Name, address, and employer identification number of corporation or partnership	Percentage of ownership interest	Nature of business activities	Total income	End-of-year assets
N/A	%			
	%			
	%			
	%			

**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. (**Important:** See General Instruction U, on page 14.)

<b>Paid Preparer's Use Only</b>	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN
	Firm's name (or yours if self-employed) and address	EIN		ZIP + 4
	DONALD J. LAZAR, ACCNTNCTY CORP 100 S. ELLSWORTH AVE., #501 SAN MATEO, CA		94-3066444	94401

**SCHEDULE A  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**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

OMB No. 1545-0047

**Supplementary Information – (See separate instructions.)**

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

**1999**

Name of the organization

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 page 1 of the instructions. List each one. If there are none, enter "None.")

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

**Part II**

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

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

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

**Part III Statements About Activities**

	Yes	No
<b>1</b> 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. ▶ \$ <u>N/A</u> 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.	<b>1</b>	X
<b>2</b> 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:		
<b>a</b> Sale, exchange, or leasing of property? . . . . .	<b>2a</b>	X
<b>b</b> Lending of money or other extension of credit? . . . . .	<b>2b</b>	X
<b>c</b> Furnishing of goods, services, or facilities? . . . . .	<b>2c</b>	X
<b>d</b> Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)? . . . . .	<b>2d</b>	X
<b>e</b> Transfer of any part of its income or assets? . . . . . If the answer to any question is "Yes," attach a detailed statement explaining the transactions.	<b>2e</b>	X
<b>3</b> Does the organization make grants for scholarships, fellowships, student loans, etc.? . . . .	<b>3</b>	X
<b>4a</b> Do you have a section 403(b) annuity plan for your employees? . . . . .	<b>4a</b>	X
<b>b</b> 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 pages 2 through 4 of the instructions.)The organization is not a private foundation because it is: (Please check only **ONE** applicable box):

- 5** ☐ A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).
- 6** ☐ A school. Section 170(b)(1)(A)(ii). (Also complete Part V, 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 page 4 of the instructions.)

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

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



**Note:** You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.

**28 Unusual Grants:** For an organization described in line 10, 11, or 12 that received any unusual grants during 1995 through 1998, 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 page 4 of the instructions.)

**Part V****Private School Questionnaire** (See page 4 of the instructions.)

(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 page 6 of the instructions.)  
(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
<b>36</b> Total lobbying expenditures to influence public opinion (grassroots lobbying) .....	<b>36</b>	
<b>37</b> Total lobbying expenditures to influence a legislative body (direct lobbying) .....	<b>37</b>	
<b>38</b> Total lobbying expenditures (add lines 36 and 37) .....	<b>38</b>	
<b>39</b> Other exempt purpose expenditures .....	<b>39</b>	
<b>40</b> Total exempt purpose expenditures (add lines 38 and 39) .....	<b>40</b>	
<b>41</b> Lobbying nontaxable amount. Enter the amount from the following table -		
<b>If the amount on line 40 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 .....	
<b>42</b> Grassroots nontaxable amount (enter 25% of line 41) .....	<b>42</b>	
<b>43</b> Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36 .....	<b>43</b>	
<b>44</b> Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38 .....	<b>44</b>	

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

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

Calendar year (or fiscal year beginning in) ►	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 1999	(b) 1998	(c) 1997	(d) 1996	(e) Total
<b>45</b> Lobbying nontaxable amount .....					
<b>46</b> Lobbying ceiling amount (150% of line 45(e)) .....					
<b>47</b> Total lobbying expenditures .....					
<b>48</b> Grassroots nontaxable amount ...					
<b>49</b> Grassroots ceiling amount (150% of line 48(e)) .....					
<b>50</b> Grassroots lobbying expenditures .					

**Part VI-B****Lobbying Activity by Nonelecting Public Charities**

(For reporting only by organizations that did not complete Part VI-A) (See page 8 of the instructions.)

N/A

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
<b>a</b> Volunteers .....			
<b>b</b> Paid staff or management (Include compensation in expenses reported on lines <b>c</b> through <b>h</b> .) .....			
<b>c</b> Media advertisements .....			
<b>d</b> Mailings to members, legislators, or the public .....			
<b>e</b> Publications, or published or broadcast statements .....			
<b>f</b> Grants to other organizations for lobbying purposes .....			
<b>g</b> Direct contact with legislators, their staffs, government officials, or a legislative body .....			
<b>h</b> Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means .....			
<b>i</b> Total lobbying expenditures (add lines <b>c</b> through <b>h</b> ) .....			

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



# Depreciation and Amortization

(Including Information on Listed Property)

Department of the Treasury  
Internal Revenue Service (99)

▶ See separate instructions.

▶ Attach this form to your return.

Name(s) shown on return

ASSYRIAN AID SOCIETY OF AMERICA, INC.

Identifying number

94-3147517

Business or activity to which this form relates

FORM 990/990PF

**Part I Election To Expense Certain Tangible Property (Section 179)** (Note: If you have any "listed property," complete Part V before you complete Part I.)

1	Maximum dollar limitation. If an enterprise zone business, see page 2 of the instructions	1	\$19,000
2	Total cost of section 179 property placed in service. See page 2 of the instructions	2	
3	Threshold cost of section 179 property before reduction in limitation	3	\$200,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see page 2 of the instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter amount from line 27	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from 1998. See page 2 of the instructions	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11.	12	
13	Carryover of disallowed deduction to 2000. Add lines 9 and 10, less line 12	13	

**Note:** Do not use Part II or Part III below for listed property (automobiles, certain other vehicles, cellular telephones, certain computers, or property used for entertainment, recreation, or amusement). Instead, use Part V for listed property.

**Part II MACRS Depreciation For Assets Placed in Service ONLY During Your 1999 Tax Year** (Do Not Include Listed Property.)**Section A - General Asset Account Election**

- 14 If you are making the election under section 168(i)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check this box. See page 3 of the instructions ☐

**Section B - General Depreciation System (GDS)** (See page 3 of the instructions.)

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
15a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27.5 yrs	MM	S/L	
			27.5 yrs	MM	S/L	
i Nonresidential real property			39 yrs	MM	S/L	
				MM	S/L	

**Section C - Alternative Depreciation System (ADS):** (See page 5 of the instructions.)

16a Class life					S/L	
b 12-year			12 yrs		S/L	
c 40-year			40 yrs	MM	S/L	

**Part III Other Depreciation** (Do Not Include Listed Property.) (See page 5 of the instructions.)

17	GDS and ADS deductions for assets placed in service in tax years beginning before 1999	17	597
18	Property subject to section 168(f)(1) election	18	
19	ACRS and other depreciation	19	

**Part IV Summary** (See page 6 of the instructions.)

20	Listed property. Enter amount from line 26	20	
21	<b>Total.</b> Add deductions on line 12, lines 15 and 16 in column (g), and lines 17 through 20. Enter here and on the appropriate lines of your return. Partnerships & S corporations - see instructions	21	597
22	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	22	



ASSYRIAN AID SOCIETY OF AMERICA, INC.

94-3147517

**STATEMENT 1**  
**FORM 990, PART I, LINE 10**  
**GROSS PROFIT (LOSS) FROM SALES OF INVENTORY**

ITEMS SOLD	AMOUNT
SALE OF CULTURAL & EDUCATIONAL MATERIALS .....	\$ 43,307
GROSS SALES	\$ 43,307
LESS RETURNS & ALLOWANCES	0
NET SALES	\$ 43,307
LESS: COST OF GOODS SOLD	32,375
GROSS PROFIT FROM SALES OF INVENTORY	<u>\$ 10,932</u>

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

FOOD, SHELTER AND MEDICAL CARE .....	\$ 184,510
TOTAL	<u>\$ 184,510</u>

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

ASSET	BASIS	ACCUM. DEPREC.	BOOK VALUE
MACHINERY AND EQUIPMENT	\$ 3,111	2,215	896
TOTAL	<u>\$ 3,111</u>	<u>2,215</u>	<u>896</u>

