

Form **990-EZ**Department of the Treasury
Internal Revenue Service**Short Form**
Return of Organization Exempt From Income Tax**Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code**
(except black lung benefit trust or private foundation)

▶ Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$500,000 and total assets less than \$1,250,000 at the end of the year may use this form.

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

OMB No. 1545-1150

2009**Open to Public Inspection****A** For the 2009 calendar year, or tax year beginning 9/01, 2009, and ending 8/31, 2010

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Termination <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Please use IRS label or print or type. See Specific Instructions. IRANIAN SCHOLARSHIP FOUNDATION PO BOX 7531 MENLO PARK, CA 94026-7531	D Employer identification number 20-3100594
		E Telephone number 650-331-0508
		F Group Exemption Number..... ▶

• **Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).****G** Accounting method: ☒ Cash ☐ Accrual
Other (specify) ▶**I** Website: ▶ www.iranianscholarships.com**J** Tax-exempt status (check only one) — ☒ 501(c) (3) ▶ (insert no.) ☐ 4947(a)(1) or ☐ 527**H** Check ☒ if the organization is **not** required to attach Schedule B (Form 990, 990-EZ, or 990-PF).**K** Check ☐ if the organization is not a section 509(a)(3) supporting organization **and** its gross receipts are normally **not** more than \$25,000. A Form 990-EZ or Form 990 return is not required, but if the organization chooses to file a return, be sure to file a complete return.**L** Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts; if \$500,000 or more, file Form 990 instead of Form 990-EZ. ▶ \$ **33,887.****Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (See the instructions for Part I.)

REVENUE	1 Contributions, gifts, grants, and similar amounts received.....	1	31,767.
	2 Program service revenue including government fees and contracts.....	2	
	3 Membership dues and assessments.....	3	
	4 Investment income.....	4	2,120.
	5a Gross amount from sale of assets other than inventory.....	5a	
	b Less: cost or other basis and sales expenses.....	5b	
	c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a).....	5c	
	6 Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here. <input type="checkbox"/> ▶		
	a Gross revenue (not including \$ _____ of contributions reported on line 1).....	6a	
b Less: direct expenses other than fundraising expenses.....	6b		
c Net income or (loss) from special events and activities (Subtract line 6b from line 6a).....	6c		
7a Gross sales of inventory, less returns and allowances.....	7a		
	b Less: cost of goods sold.....	7b	
	c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a).....	7c	
8 Other revenue (describe ▶ _____).	8		
9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8.....	9	33,887.	
EXPENSES	10 Grants and similar amounts paid (attach schedule)..... <u>See Statement 1</u>	10	200,000.
	11 Benefits paid to or for members.....	11	
	12 Salaries, other compensation, and employee benefits.....	12	
	13 Professional fees and other payments to independent contractors.....	13	
	14 Occupancy, rent, utilities, and maintenance.....	14	
	15 Printing, publications, postage, and shipping.....	15	947.
	16 Other expenses (describe ▶ <u>See Statement 2</u>).....	16	1,688.
17 Total expenses. Add lines 10 through 16.....	17	202,635.	
ASSETS	18 Excess or (deficit) for the year (Subtract line 17 from line 9).....	18	-168,748.
	19 Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return).....	19	482,707.
	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 through 20.....	21	313,959.

Part II Balance Sheets. If Total assets on line 25, column (B) are \$1,250,000 or more, file Form 990 instead of Form 990-EZ.

(See the instructions for Part II.)

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments.....	482,707.	313,959.
23 Land and buildings.....	23	
24 Other assets (describe ▶ _____).	24	
25 Total assets.	482,707.	313,959.
26 Total liabilities (describe ▶ _____).	0.	0.
27 Net assets or fund balances (line 27 of column (B) must agree with line 21).....	482,707.	313,959.

BAA For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.Form **990-EZ** (2009)

Expenses

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

28 See Statement 3.

29

30

31 Other program services (attach schedule)

32 Total program service expenses (add lines 28a through 31a).

Part V Other Information (Note the statement requirements in the instrs for Part V.) See Statement 4

	Yes	No
33 Did the organization engage in any activity not previously reported to the IRS? If 'Yes,' attach a detailed description of each activity.	33	X
34 Were any changes made to the organizing or governing documents? If 'Yes,' attach a conformed copy of the changes.	34	X
35 If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining why the organization did not report the income on Form 990-T.		
a Did the organization have unrelated business gross income of \$1,000 or more or was it subject to section 6033(e) notice, reporting, and proxy tax requirements?	35a	X
b If 'Yes,' has it filed a tax return on Form 990-T for this year?	35b	
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If 'Yes,' complete applicable parts of Schedule N	36	X
37a Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ 37a 0.	37a	
b Did the organization file Form 1120-POL for this year?	37b	X
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the period covered by this return?	38a	X
b If 'Yes,' complete Schedule L, Part II and enter the total amount involved	38b N/A	
39 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on line 9	39a N/A	
b Gross receipts, included on line 9, for public use of club facilities	39b N/A	
40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ 0.; section 4912 ▶ 0.; section 4955 ▶ 0.		
b Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or is it 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? If 'Yes,' complete Schedule L, Part I	40b	X
c Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958. ▶ 0.		
d Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization ▶ 0.		
e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If 'Yes,' complete Form 8886-T	40e	X
41 List the states with which a copy of this return is filed ▶ <u>None</u>		

42a The organization's books are in care of ▶ MEHDI SAFIPOUR Telephone no. ▶ 650-331-0508
 Located at ▶ PO BOX 7531 MENLO PARK CA ZIP + 4 ▶ 94026

	Yes	No
b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If 'Yes,' enter the name of the foreign country:.. ▶	42b	X
See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of a Foreign Bank and Financial Accounts.		
c At any time during the calendar year, did the organization maintain an office outside of the U.S.? If 'Yes,' enter the name of the foreign country:.. ▶	42c	X

43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of **Form 1041** — Check here ☐ N/A
 and enter the amount of tax-exempt interest received or accrued during the tax year. ▶ **43** N/A

	Yes	No
44 Did the organization maintain any donor advised funds? If 'Yes,' Form 990 must be completed instead of Form 990-EZ	44	X
45 Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If 'Yes,' Form 990 must be completed instead of Form 990-EZ	45	X

Part VI **Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only.** All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 46-49b and complete the tables for lines 50 and 51.

	Yes	No
46 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I.	46	X
47 Did the organization engage in lobbying activities? If 'Yes,' complete Schedule C, Part II.	47	X
48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E.	48	X
49a Did the organization make any transfers to an exempt non-charitable related organization?	49a	X
b If 'Yes,' was the related organization a section 527 organization?	49b	

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter 'None.'

(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account and other allowances
None				

f Total number of other employees paid over \$100,000 ▶

51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter 'None.'

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
None		

d Total number of other independent contractors each receiving over \$100,000 ▶

Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.			
	Signature of officer MEHDI SAFIPOUR		Date Secretary-Treas	
Paid Preparer's Use Only	Preparer's signature	Non-Paid Preparer	Date	Preparer's Identifying Number (See instructions)
	Firm's name (or yours if self-employed), address, and ZIP + 4		EIN	
			Phone no.	

May the IRS discuss this return with the preparer shown above? See instructions ☐ Yes ☒ No

BAA

Form 990-EZ (2009)

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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. ► See separate instructions.**

OMB No. 1545-0047

2009

Open to Public Inspection

Name of the organization

IRANIAN SCHOLARSHIP FOUNDATION

Employer identification number

20-3100594

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 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 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 that describes the type of supporting organization and complete lines 11e through 11h.
- a ☐ Type I b ☐ Type II c ☐ Type III – Functionally integrated d ☐ Type III – Other
- e ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f ☐ If the organization received a written determination from the IRS that is a Type I, Type II or Type III supporting organization, check this box.
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

- (i) a person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?
- (ii) a family member of a person described in (i) above?
- (iii) a 35% controlled entity of a person described in (i) or (ii) above?

	Yes	No
11 g (i)		
11 g (ii)		
11 g (iii)		

h Provide the following information about the supported organizations.

(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 in col. (i) listed in your governing document?		(v) Did you notify the organization in col. (i) of your support?		(vi) Is the organization in col. (i) organized in the U.S.?		(vii) Amount of Support
			Yes	No	Yes	No	Yes	No	
Total									

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

Schedule **A** (Form 990 or 990-EZ) 2009

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.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions and membership fees received. (Do not include 'unusual grants'.)	334,728.	450,868.	531,671.	235,597.	31,767.	1,584,631.
2 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf.						0.
3 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge.						0.
4 Total. Add lines 1-through 3.	334,728.	450,868.	531,671.	235,597.	31,767.	1,584,631.
5 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).						0.
6 Public support. Subtract line 5 from line 4.						1,584,631.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
7 Amounts from line 4.	334,728.	450,868.	531,671.	235,597.	31,767.	1,584,631.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources.						0.
9 Net income from unrelated business activities, whether or not the business is regularly carried on.						0.
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						0.
11 Total support. Add lines 7 through 10.						1,584,631.
12 Gross receipts from related activities, etc. (see instructions).					12	0.
13 First five years. 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 stop here. ▶ <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2009 (line 6, column (f) divided by line 11, column (f)).	14	100.0 %
15 Public support percentage from 2008 Schedule A, Part II, line 14.	15	0.0 %
16a 33-1/3 support test – 2009. If the organization did not check the box on line 13, and the line 14 is 33-1/3 % or more, check this box and stop here. The organization qualifies as a publicly supported organization. ▶ <input checked="" type="checkbox"/>		
b 33-1/3 support test – 2008. 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 stop here. The organization qualifies as a publicly supported organization. ▶ <input type="checkbox"/>		
17a 10%-facts-and-circumstances test – 2009 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 stop here. Explain in Part IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization. ▶ <input type="checkbox"/>		
b 10%-facts-and-circumstances test – 2008. 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 stop here. Explain in Part IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization. ▶ <input type="checkbox"/>		
18 Private foundation. 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"/>		

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Schedule A (Form 990 or 990-EZ) 2009

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.)

Section A. Public Support

Calendar year (or fiscal yr beginning in) ►	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions and membership fees received. (Do not include "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in a activity that is related to the organization's tax-exempt purpose.						
3 Gross receipts from activities that are not an unrelated trade or business under section 513.						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						
5 The value of services or facilities furnished by a governmental unit to the organization without charge.						
6 Total. Add lines 1 through 5.						
7a Amounts included on lines 1, 2, 3 received from disqualified persons.						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the amount on line 13 for the year.						
c Add lines 7a and 7b.						
8 Public support (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal yr beginning in) ►	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
9 Amounts from line 6.						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources.						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975.						
c Add lines 10a and 10b.						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on.						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total support. (add lns 9, 10c, 11, and 12.)						

14 First five years. 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 stop here. ☐

Section C. Computation of Public Support Percentage

15 Public support percentage for 2009 (line 8, column (f) divided by line 13, column (f)).	15	%
16 Public support percentage from 2008 Schedule A, Part III, line 15.	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2009 (line 10c, column (f) divided by line 13, column (f)).	17	%
18 Investment income percentage from 2008 Schedule A, Part III, line 17.	18	%

19a 33-1/3 support tests — 2009. 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 — 2008. If the organization did not check a box on line 14 or 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

Supplemental Information. Complete this part to provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Provide any other additional information. See instructions.

[illegible]

IRANIAN SCHOLARSHIP FOUNDATION

20-3100594

Statement 1
Form 990-EZ, Part I, Line 10
Grants and Similar Amounts Paid

Class of Activity:	SCHOLARSHIP	
Donee's Name:	Please See Attached Schedule	
Donee's Address:	Please See Attached Schedule	
Cash Amount Given:		\$ 200,000.

Statement 2
Form 990-EZ, Part I, Line 16
Other Expenses

Bank and Credit Card Charges.....	\$	431.
Document Preparation.....		311.
Domain Renewal.....		284.
Fees/ Lic.....		30.
Misc.....		75.
Supplies.....		277.
Telephone.....		280.
Total	\$	<u>1,688.</u>

Statement 3
Form 990-EZ, Part III, Line 28
Statement of Program Service Accomplishments

The Iranian scholarship foundation identifies the best and brightest Iranian students who are in need of financial assistance and provides them with the means to reduce financial burden while encouraging community service.

Statement 4
Form 990-EZ, Part V
Regarding Transfers Associated with Personal Benefit Contracts

(a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?.....	No
(b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?.....	No

2009

California Exempt Organization
Annual Information Return

199

Calendar year 2009 or fiscal year beginning month 09 day 01 year 2009, and ending month 08 day 31 year 2010

A First Return Filed? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	B Type of organization Exempt under Section 23701... D (insert letter) IRC Section 4947(a)(1) trust... <input type="checkbox"/>	CORP # 2754827
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Corporation/Organization Name IRANIAN SCHOLARSHIP FOUNDATION	FEIN 20-3100594
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Address PO BOX 7531	City MENLO PARK, CA 94026-7531	State CA	ZIP Code 94026
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C Amended Return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No D Are you a subordinate/affiliate in a group exemption? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No a Is this a group filing for affiliates? See General Instruction L. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No b If 'Yes,' enter the number of affiliates. c Are all affiliates included? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No (If 'No,' attach a list. See instructions.) d Is this a separate return filed by an organization covered by a group ruling? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No e Federal Group Exemption Number. f Is a roster of subordinates attached? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No E Final return? <input type="checkbox"/> Dissolved <input type="checkbox"/> Surrendered (Withdrawn) <input type="checkbox"/> Merged/Reorganized (attach explanation) If a box is checked, enter date. F Check the box if the organization filed the following federal forms or schedule: 1 <input type="checkbox"/> 990T 2 <input type="checkbox"/> 990PF 3 <input type="checkbox"/> (Schedule H) 990 G If organization is exempt under R&TC Section 23701d and is exclusively religious, educational, or charitable, and is supported primarily (50% or more) by public	contributions, check box. See General Instruction F. No filing fee is required. <input type="checkbox"/> H Accounting method used 1 <input checked="" type="checkbox"/> Cash 2 <input type="checkbox"/> Accrual 3 <input type="checkbox"/> Other I If exempt under R&TC Section 23701d, has the organization during the year: (1) participated in any political campaign or (2) attempted to influence legislation or any ballot measure, or (3) made an election under R&TC Section 23704.5 (relating to lobbying by public charities)? If 'Yes,' complete and attach form FTB 3509, Political or Legislative Activities by Section 23701d Organizations. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No J Did the organization have any changes in its activities, governing instrument, articles of incorporation, or bylaws that have not been reported to the Franchise Tax Board? If 'Yes,' complete an explanation and attach copies of revised documents. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No K Is the organization exempt under R&TC Section 23701g? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes,' enter amount of gross receipts from nonmember sources. \$ L Is the organization under audit by the IRS or has the IRS audited in a prior year? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No M Is the organization a Limited Liability Company? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No N Did the organization file Form 100 or Form 109 to report taxable income? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
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Part I Complete Part I unless not required to file this form. See General Instructions B and C.

Receipts and Revenues	1 Gross sales or receipts from other sources. From Side 2, Part II, line 8.	1	2,120.
	2 Gross dues and assessments from members and affiliates.	2	
	3 Gross contributions, gifts, grants, and similar amounts received.	3	31,767.
	4 Total gross receipts for filing requirement test. Add line 1 through line 3. This line must be completed. If the result is less than \$25,000, see General Instruction C.	4	33,887.
	5 Cost of goods sold.	5	
	6 Cost or other basis, and sales expenses of assets sold.	6	
	7 Total costs. Add line 5 and line 6.	7	
	8 Total gross income. Subtract line 7 from line 4.	8	33,887.
Expenses	9 Total expenses and disbursements. From Side 2, Part II, line 18.	9	202,635.
	10 Excess of receipts over expenses and disbursements. Subtract line 9 from line 8.	10	-168,748.
Filing Fee	11 Filing fee \$10 or \$25. See General Instruction F.	11	10.
	12 Total payments.	12	
	13 Penalties and Interest. See General Instruction J.	13	
	14 Use tax. See General Instruction K.	14	
	15 Balance due. Add line 11, line 13, and line 14. Then subtract line 12 from the result.	15	10.
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 taxpayer) is based on all information of which preparer has any knowledge.		
	Signature of officer SECRETARY-TREAS	Title	Date
Paid Preparer's Use Only	Preparer's signature NON-PAID PREPARER	Date	Check if self-employed <input type="checkbox"/>
	Firm's name (or yours, if self-employed) and address		
May the FTB discuss this return with the preparer shown above? See instructions. <input type="checkbox"/> Yes <input type="checkbox"/> No			

Part II Organizations with gross receipts of more than \$25,000 and private foundations regardless of amount of gross receipts – complete Part II or furnish substitute information. See Specific Line Instructions.

Receipts from Other Sources	1	Gross sales or receipts from all business activities. See instructions.	•	1	
	2	Interest	•	2	2,120.
	3	Dividends	•	3	
	4	Gross rents	•	4	
	5	Gross royalties	•	5	
	6	Gross amount received from sale of assets (See Instructions)	•	6	
	7	Other income. Attach schedule.	•	7	
	8	Total gross sales or receipts from other sources. Add line 1 through line 7. Enter here and on Side 1, Part I, line 1.			8
Expenses and Disbursements	9	Contributions, gifts, grants, and similar amounts paid. Attach schedule. SEE STATEMENT 1	•	9	200,000.
	10	Disbursements to or for members.	•	10	
	11	Compensation of officers, directors, and trustees. Attach schedule. SEE STATEMENT 2	•	11	0.
	12	Other salaries and wages	•	12	
	13	Interest	•	13	
	14	Taxes	•	14	
	15	Rents	•	15	
	16	Depreciation and depletion (See Instructions)	•	16	
	17	Other. Attach schedule. SEE STATEMENT 3	•	17	2,635.
	18	Total expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9.			18

Schedule L Balance Sheets		Beginning of taxable year		End of taxable year	
		(a)	(b)	(c)	(d)
Assets					
1	Cash		457,707.	•	97,959.
2	Net accounts receivable			•	
3	Net notes receivable. Attach schedule			•	
4	Inventories			•	
5	Federal and state government obligations			•	
6	Investments in other bonds. Attach sch.			•	
7	Investments in stock. Attach schedule			•	
8	Mortgage loans (number of loans _____)			•	
9	Other investments. Attach schedule		25,000.	•	216,000.
10 a	Depreciable assets				
b	Less accumulated depreciation				
11	Land			•	
12	Other assets. Attach schedule			•	
13	Total assets		482,707.		313,959.
Liabilities and net worth					
14	Accounts payable			•	
15	Contributions, gifts, or grants payable			•	
16	Bonds and notes payable. Attach schedule			•	
17	Mortgages payable			•	
18	Other liabilities. Attach schedule				
19	Capital stock or principle fund			•	
20	Paid-in or capital surplus. Attach reconciliation			•	
21	Retained earnings or income fund		482,707.	•	313,959.
22	Total liabilities and net worth		482,707.		313,959.

Schedule M-1 Reconciliation of income per books with income per return

Do not complete this schedule if the amount on Schedule L, line 13, column (d), is less than \$25,000

1	Net income per books	•	-168,748.	7	Income recorded on books this year not included in this return.	
2	Federal income tax	•			Attach schedule.	•
3	Excess of capital losses over capital gains	•		8	Deductions in this return not charged against book income this year.	
4	Income not recorded on books this year. Attach schedule.	•			Attach schedule.	•
5	Expenses recorded on books this year not deducted in this return. Attach schedule	•		9	Total. Add line 7 and line 8	
6	Total.			10	Net income per return.	
	Add line 1 through line 5		-168,748.		Subtract line 9 from line 6	-168,748.

IRANIAN SCHOLARSHIP FOUNDATION

20-3100594

Statement 1**Form 199, Part II, Line 9****Contributions, Gifts, Grants, and Similar Amounts Paid**

Class of Activity: SCHOLARSHIP
 Donee's Name: Please See Attached Schedule
 Donee's Street Address: Please See Attached Schedule
 Amount Given: \$ 200,000.
 Total \$ 200,000.

Statement 2**Form 199, Part II, Line 11****Compensation of Officers, Directors, Trustees and Key Employees****Current Officers:**

<u>Name and Address</u>	<u>Title and Average Hours Per Week Devoted</u>	<u>Compen- sation</u>	<u>Contri- bution to EBP & DC</u>	<u>Expense Account/ Other</u>
AZADEH HARIRI 1169 TRINITY DRIVE MENLO PARK, CA 94025	CEO 10.00	\$ 0.	\$ 0.	\$ 0.
MEHDI SAFIPOUR 18240 PURDUE DRIVE SARATOGA, CA 95070	Secretary-Treas 20.00	0.	0.	0.
Total		\$ <u>0.</u>	\$ <u>0.</u>	\$ <u>0.</u>

Statement 3**Form 199, Part II, Line 17****Other Expenses**

Bank and Credit Card Charges.....	\$ 431.
Document Preparation.....	311.
Domain Renewal.....	284.
Fees/ Lic.....	30.
Misc.....	75.
Postage and Shipping.....	236.
Printing and Publications.....	711.
Supplies.....	277.
Telephone.....	280.
Total	\$ <u>2,635.</u>