

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, organizations that operate one or more hospital facilities, and certain controlling organizations as defined in section 512(b)(13) must file Form 990 (see instructions). All other organizations with gross receipts less than \$200,000 and total assets less than \$500,000 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

**2011****Open to Public  
Inspection****A** For the 2011 calendar year, or tax year beginning 9/01, 2011, and ending 8/31, 2012**B** Check if applicable:

- ☐ Address change  
☐ Name change  
☐ Initial return  
☐ Terminated  
☐ Amended return  
☐ Application pending

**C**  
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.....►

**G** Accounting Method: ☒ Cash ☐ Accrual Other (specify) ►**I** Website: ► www.iranianscholarships.com**J** Tax-exempt status (ck only one) — ☒ 501(c)(3) ☐ 501(c) ( ) ◀(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 or a section 527 organization **and** its gross receipts are normally **not** more than \$50,000. A Form 990-EZ or Form 990 return is not required though Form 990-N (e-postcard) may be required (see instructions). But if the organization chooses to file a return, be sure to file a complete return.**L** Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, line 25, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ ..... ► \$ 101,337.**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (see the instructions for Part I.)Check if the organization used Schedule O to respond to any question in this Part I. .... ☒

REVENUE	1	Contributions, gifts, grants, and similar amounts received .....	1	101,025.
	2	Program service revenue including government fees and contracts .....	2	
	3	Membership dues and assessments .....	3	
	4	Investment income .....	4	312.
	5a	Gross amount from sale of assets other than inventory .....	5a	
	5b	Less: cost or other basis and sales expenses .....	5b	
	5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) .....	5c	
	6	Gaming and fundraising events .....		
	6a	Gross income from gaming (attach Schedule G if greater than \$15,000) ....	6a	
EXPENSES	6b	Gross income from fundraising events (not including \$ _____ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000) .....	6b	
	6c	Less: direct expenses from gaming and fundraising events .....	6c	
	6d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c) .....	6d	
	7a	Gross sales of inventory, less returns and allowances .....	7a	
	7b	Less: cost of goods sold .....	7b	
	7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) .....	7c	
	8	Other revenue (describe in Schedule O) .....	8	
	9	<b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 .....	9	101,337.
	10	Grants and similar amounts paid (list in Schedule O) .....	10	143,500.
	EXPENSES	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	429.
16		Other expenses (describe in Schedule O) .....	16	1,525.
17		<b>Total expenses.</b> Add lines 10 through 16 .....	17	145,454.
18		Excess or (deficit) for the year (Subtract line 17 from line 9) .....	18	-44,117.
NET ASSETS	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	187,189.
	20	Other changes in net assets or fund balances (explain in Schedule O) .....	20	
	21	Net assets or fund balances at end of year. Combine lines 18 through 20 .....	21	143,072.

**BAA** For Paperwork Reduction Act Notice, see the separate instructions.Form **990-EZ** (2011)

Check if the organization used Schedule O to respond to any question in this Part II

Check if the organization used Schedule O to respond to any question in this Part III. .... ☒ X

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

Check if the organization used Schedule O to respond to any question in this Part IV

[illegible]

**Part V Other Information** (Note the Schedule A and personal benefit contract statement requirements in See Schedule O the instructions for Part V.) Check if the organization used Schedule O to respond to any question in this Part V. ☒ **X**

	Yes	No
<b>33</b> Did the organization engage in any activity not previously reported to the IRS? If 'Yes,' provide a detailed description of each activity in Schedule O. ....	<b>33</b>	<b>X</b>
<b>34</b> Were any significant changes made to the organizing or governing documents? If 'Yes,' attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions) .....	<b>34</b>	<b>X</b>
<b>35a</b> Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)? .....	<b>35a</b>	<b>X</b>
<b>b</b> If 'Yes,' to line 35a, has the organization filed a Form 990-T for the year? If 'No,' provide an explanation in Schedule O. ....	<b>35b</b>	
<b>c</b> Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If 'Yes,' complete Schedule C, Part III .....	<b>35c</b>	<b>X</b>
<b>36</b> 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 .....	<b>36</b>	<b>X</b>
<b>37a</b> Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ <b>37a</b> 0.		
<b>b</b> Did the organization file <b>Form 1120-POL</b> for this year? .....	<b>37b</b>	<b>X</b>
<b>38a</b> 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 tax year covered by this return? .....	<b>38a</b>	<b>X</b>
<b>b</b> If 'Yes,' complete Schedule L, Part II and enter the total amount involved. ....	<b>38b</b> N/A	
<b>39</b> Section 501(c)(7) organizations. Enter:		
<b>a</b> Initiation fees and capital contributions included on line 9 .....	<b>39a</b> N/A	
<b>b</b> Gross receipts, included on line 9, for public use of club facilities .....	<b>39b</b> N/A	
<b>40a</b> 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>b</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 did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If 'Yes,' complete Schedule L, Part I. ....	<b>40b</b>	<b>X</b>
<b>c</b> 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.		
<b>d</b> Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization. .... ▶ 0.		
<b>e</b> 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. ....	<b>40e</b>	<b>X</b>
<b>41</b> List the states with which a copy of this return is filed ▶ <b>None</b>		

**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>b</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)? .....	<b>42b</b>	<b>X</b>
If 'Yes,' enter the name of the foreign country:.. ▶ _____		
See the instructions for exceptions and filing requirements for <b>Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.</b>		
<b>c</b> At any time during the calendar year, did the organization maintain an office outside of the U.S.? .....	<b>42c</b>	<b>X</b>
If 'Yes,' enter the name of the foreign country:.. ▶ _____		

**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
<b>44a</b> Did the organization maintain any donor advised funds during the year? If 'Yes,' Form 990 must be completed instead of Form 990-EZ .....	<b>44a</b>	<b>X</b>
<b>b</b> Did the organization operate one or more hospital facilities during the year? If 'Yes,' Form 990 must be completed instead of Form 990-EZ. ....	<b>44b</b>	<b>X</b>
<b>c</b> Did the organization receive any payments for indoor tanning services during the year? .....	<b>44c</b>	<b>X</b>
<b>d</b> If 'Yes' to line 44c, has the organization filed a Form 720 to report these payments? If 'No,' provide an explanation in Schedule O. ....	<b>44d</b>	
<b>45a</b> Did the organization have a controlled entity of the organization within the meaning of section 512(b)(13)? .....	<b>45a</b>	<b>X</b>
<b>b</b> Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If 'Yes,' Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions) .....	<b>45b</b>	<b>X</b>

46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I.

	Yes	No
46		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 47-49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI.

☐

47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If 'Yes,' complete Schedule C, Part II.

	Yes	No
47		X

48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E.

48		X
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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		
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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) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
None				

e 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		

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

52 Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A.

☒ Yes ☐ No

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.

<b>Sign Here</b>	Signature of officer		Date	
	MEHDI SAFIPOUR		Secretary-Treas	
Type or print name and title.				
<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed <input type="checkbox"/> PTIN
		Non-Paid Preparer		
	Firm's name			
	Firm's address			
		Firm's EIN		
		Phone no.		

May the IRS discuss this return with the preparer shown above? See instructions.

☐ Yes ☐ No

**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

**2011**

**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 a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: \_\_\_\_\_
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 ☐ An organization that normally receives: (1) more than 33-1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions — subject to certain exceptions, and (2) no more than 33-1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 10 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or 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 organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in column (i) listed in your governing document?		(v) Did you notify the organization in column (i) of your support?		(vi) Is the organization in column (i) organized in the U.S.?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
(A)									
(B)									
(C)									
(D)									
(E)									
Total									

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

Schedule A (Form 990 or 990-EZ) 2011

**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any 'unusual grants'.)	531,919.	235,597.	31,767.	787.	101,025.	901,095.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						0.
3 The value of services or facilities furnished by a governmental unit to the organization without charge.						0.
4 <b>Total.</b> Add lines 1 through 3.	531,919.	235,597.	31,767.	787.	101,025.	901,095.
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 <b>Public support.</b> Subtract line 5 from line 4.						901,095.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
7 Amounts from line 4.	531,919.	235,597.	31,767.	787.	101,025.	901,095.
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 <b>Total support.</b> Add lines 7 through 10.						901,095.
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.** ☐

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

14 Public support percentage for 2011 (line 6, column (f) divided by line 11, column (f)).	14	100.00 %
15 Public support percentage from 2010 Schedule A, Part II, line 14.	15	100.00 %

16a **33-1/3% support test — 2011.** 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. ☒

b **33-1/3% support test — 2010.** 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. ☐

17a **10%-facts-and-circumstances test — 2011.** 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. ☐

b **10%-facts-and-circumstances test — 2010.** 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. ☐

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. ☐

BAA

Schedule A (Form 990 or 990-EZ) 2011

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

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

**Section A. Public Support**

Calendar year (or fiscal yr beginning in) ▶	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
<b>1</b> Gifts, grants, contributions and membership fees received. (Do not include any 'unusual grants'.) . . . . .						
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose. . . . .						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513. . . . .						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf. . . . .						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge. . . . .						
<b>6 Total.</b> Add lines 1 through 5. . . . .						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons. . . . .						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year. . . . .						
<b>c</b> Add lines 7a and 7b. . . . .						
<b>8 Public support.</b> (Subtract line 7c from line 6.) . . . . .						

**Section B. Total Support**

Calendar year (or fiscal yr beginning in) ▶	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
<b>9</b> Amounts from line 6. . . . .						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources. . . . .						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975. . . . .						
<b>c</b> Add lines 10a and 10b. . . . .						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on. . . . .						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) . . . . .						
<b>13 Total support.</b> (Add lines 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**

<b>15</b> Public support percentage for 2011 (line 8, column (f) divided by line 13, column (f)). . . . .	<b>15</b>	%
<b>16</b> Public support percentage from 2010 Schedule A, Part III, line 15. . . . .	<b>16</b>	%

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

<b>17</b> Investment income percentage for <b>2011</b> (line 10c, column (f) divided by line 13, column (f)). . . . .	<b>17</b>	%
<b>18</b> Investment income percentage from <b>2010</b> Schedule A, Part III, line 17. . . . .	<b>18</b>	%

**19a 33-1/3% support tests — 2011.** 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 — 2010.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33-1/3%, and line 18 is not more than 33-1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization. . . . . ☐

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

## Part IV

**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. Also complete this part for any additional information. (See instructions).



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

Department of the Treasury  
Internal Revenue Service

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

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

OMB No. 1545-0047

**2011**

**Open to Public  
Inspection**

Name of the organization

IRANIAN SCHOLARSHIP FOUNDATION

Employer identification number

20-3100594

**Form 990-EZ, Part III - Organization's Primary Exempt Purpose**

Education/Culture

**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.

**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

## IRANIAN SCHOLARSHIP FOUNDATION

20-3100594

**Form 990-EZ, Part I, Line 10****Grants and Similar Amounts Paid In Excess of \$5,000**

Class of Activity:	SCHOLARSHIP	
Donee's Name:	Please See Attached Schedule	
Donee's Address:	Please See Attached Schedule	
Cash Amount Given:		\$ 143,500.

**Form 990-EZ, Part I, Line 16****Other Expenses**

Bank and Credit Card Charges.....	\$	664.
Fees/ Lic.....		298.
Office.....		224.
Telephone.....		339.
Total	\$	<u>1,525.</u>



2011

California Exempt Organization  
Annual Information Return

199

Calendar Year 2011 or fiscal year beginning month 09 day 01 year 2011, and ending month 08 day 31 year 2012

Corporation/Organization Name

IRANIAN SCHOLARSHIP FOUNDATION

California corporation number

2754827

Address (suite, room, or PMB no.)

PO BOX 7531

FEIN

20-3100594

City

State ZIP Code

MENLO PARK, CA 94026-7531

- A** First Return ..... ☐ Yes ☒ No
- B** Amended Return ..... ☒ Yes ☐ No
- C** IRC Section 4947(a)(1) trust ..... ☐ Yes ☒ No
- D** Final Return ..... ☐ Yes ☒ No

• ☐ Dissolved • ☐ Surrendered (Withdrawn)

• ☐ Merged/Reorganized Enter date: • \_\_\_\_\_

**E** Check accounting method:

1 ☒ Cash 2 ☐ Accrual 3 ☐ Other

**F** Federal return filed?

1 • ☐ 990T 2 • ☐ 990 (PF) 3 • ☐ Sch H (990)

**G** Is this a group filing for the subordinates/affiliates? ..... ☐ Yes ☒ No

If 'Yes,' attach a roster. See instructions

**H** Is this organization in a group exemption? ..... ☐ Yes ☒ No

If 'Yes,' What's the parent's name?

**I** 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? ... ☐ Yes ☒ No

If 'Yes,' explain, and attach copies of revised documents.

**J** 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)? ..... ☐ Yes ☒ No

If 'Yes,' complete and attach form FTB 3509.

**K** Is the organization exempt under R&TC Section 23701g? ..... ☐ Yes ☒ No

If 'Yes,' enter gross receipts from nonmember sources ..... \$ \_\_\_\_\_

**L** 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. No filing fee is required. .... ☐**M** Is the organization a Limited Liability Company? ..... ☐ Yes ☒ No**N** Did the organization file Form 100 or Form 109 to report taxable income? ..... ☐ Yes ☒ No**O** Is the organization under audit by the IRS or has the IRS audited in a prior year? ..... ☐ Yes ☒ No**Part I** Complete Part I unless not required to file this form. See General Instructions B and C.

<b>Receipts and Revenues</b>	1	Gross sales or receipts from other sources. From Side 2, Part II, line 8. ....	•	1	312.
	2	Gross dues and assessments from members and affiliates. ....	•	2	
	3	Gross contributions, gifts, grants, and similar amounts received. ....	•	3	101,025.
	4	Total gross receipts for filing requirement test. Add line 1 through line 3. <b>This line must be completed.</b> If the result is less than \$25,000, see General Instruction B. ....	•	4	101,337.
	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	101,337.
<b>Expenses</b>	9	Total expenses and disbursements. From Side 2, Part II, line 18. ....	•	9	145,454.
	10	Excess of receipts over expenses and disbursements. Subtract line 9 from line 8. ....	•	10	-44,117.
<b>Filing Fee</b>	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	<b>Balance due.</b> Add line 11, line 13, and line 14. Then subtract line 12 from the result. ....	•	15	10.
<b>Sign Here</b>	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	Title SECRETARY-TREAS	Date	• Telephone 650-331-0508	
<b>Paid Preparer's Use Only</b>	Preparer's signature	• NON-PAID PREPARER	Date	• Paid PTIN	
	Firm's name (or yours, if self-employed) and address		Check if self-employed	• FEIN	
				• Telephone	
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.**

<b>Receipts from Other Sources</b>	1	Gross sales or receipts from all business activities. See instructions.	•	1	
	2	Interest	•	2	312.
	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	<b>Total</b> gross sales or receipts from other sources. Add line 1 through line 7. Enter here and on Side 1, Part I, line 1.			8
<b>Expenses and Disbursements</b>	9	Contributions, gifts, grants, and similar amounts paid. Attach schedule. SEE STATEMENT 1	•	9	143,500.
	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 Expenses and Disbursements. Attach schedule. SEE STATEMENT 3	•	17	1,954.
	18	<b>Total</b> expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9.			18

<b>Schedule L Balance Sheets</b>		<b>Beginning of taxable year</b>		<b>End of taxable year</b>	
		(a)	(b)	(c)	(d)
<b>Assets</b>					
1	Cash		87,189.	•	143,072.
2	Net accounts receivable			•	
3	Net notes receivable			•	
4	Inventories			•	
5	Federal and state government obligations			•	
6	Investments in other bonds			•	
7	Investments in stock			•	
8	Mortgage loans			•	
9	Other investments Attach schedule.		100,000.	•	
10 a	Depreciable assets				
b	Less accumulated depreciation				
11	Land			•	
12	Other assets. Attach schedule.			•	
13	<b>Total assets</b>		187,189.		143,072.
<b>Liabilities and net worth</b>					
14	Accounts payable			•	
15	Contributions, gifts, or grants payable			•	
16	Bonds and notes payable			•	
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		187,189.	•	143,072.
22	<b>Total liabilities and net worth</b>		187,189.		143,072.

**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	•	-44,117.	7	Income recorded on books this year not included in this return. Attach schedule.	•	
2	Federal income tax	•		8	Deductions in this return not charged against book income this year. Attach schedule.	•	
3	Excess of capital losses over capital gains	•		9	Total. Add line 7 and line 8		
4	Income not recorded on books this year. Attach schedule.	•		10	Net income per return. Subtract line 9 from line 6		-44,117.
5	Expenses recorded on books this year not deducted in this return. Attach schedule	•					
6	<b>Total.</b> Add line 1 through line 5		-44,117.				

## 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: \$ 143,500.  
 Total \$ 143,500.

**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 &amp; DC</u>	<u>Expense Account/ Other</u>
AZADEH HARIRI 1169 TRINITY DRIVE MENLO PARK, CA 94025	CEO 10.00	\$ 0.	\$ 0.	\$ 0.
MEHDI SAFIPOUR 109 OAKLAND PLACE LOS GATOS, CA 94027	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.....	\$ 664.
Fees/ Lic.....	298.
Office.....	224.
Postage and Shipping.....	24.
Printing and Publications.....	405.
Telephone.....	339.
Total	\$ <u>1,954.</u>

IN

**MAIL TO:**

Registry of Charitable Trusts  
P.O. Box 903447  
Sacramento, CA 94203-4470  
Telephone: (916) 445-2021

**WEBSITE ADDRESS:**

<http://ag.ca.gov/charities/>

# ANNUAL REGISTRATION RENEWAL FEE REPORT TO ATTORNEY GENERAL OF CALIFORNIA

Sections 12586 and 12587, California Government Code  
11 Cal. Code Regs. sections 301-307, 311 and 312

Failure to submit this report annually no later than four months and fifteen days after the end of the organization's accounting period may result in the loss of tax exemption and the assessment of a minimum tax of \$800, plus interest, and/or fines or filing penalties as defined in Government Code Section 12586.1. IRS extensions will be honored.



<b>State Charity Registration Number</b> <u>127584</u>  <b>IRANIAN SCHOLARSHIP FOUNDATION</b> <small>Name of Organization</small> <b>PO BOX 7531</b> <small>Address (Number and Street)</small> <b>MENLO PARK, CA 94026-7531</b> <small>City or Town State ZIP Code</small>		<b>Check if:</b> <input type="checkbox"/> Change of address <input type="checkbox"/> Amended report  <b>Corporate or Organization No.</b> <u>2754827</u>  <b>Federal Employer ID No.</b> <u>20-3100594</u>				
<b>ANNUAL REGISTRATION RENEWAL FEE SCHEDULE (11 Cal. Code Regs. sections 301-307, 311 and 312)</b> <b>Make Check Payable to Attorney General's Registry of Charitable Trusts</b>						
<b>Gross Annual Revenue</b> Less than \$25,000 Between \$25,000 and \$100,000	<b>Fee</b> 0 \$25	<b>Gross Annual Revenue</b> Between \$100,001 and \$250,000 Between \$250,001 and \$1 million	<b>Fee</b> \$50 \$75	<b>Gross Annual Revenue</b> Between \$1,000,001 and \$10 million Between \$10,000,001 and \$50 million Greater than \$50 million	<b>Fee</b> \$150 \$225 \$300	
<b>PART A – ACTIVITIES</b>						
For your most recent full accounting period (beginning <u>9/01/11</u> ending <u>8/31/12</u> ) list: Gross annual revenue \$ <u>101,337.</u> Total assets \$ <u>143,072.</u>						
<b>PART B – STATEMENTS REGARDING ORGANIZATION DURING THE PERIOD OF THIS REPORT</b>						
<b>Note:</b> If you answer 'yes' to any of the questions below, you must attach a separate sheet providing an explanation and details for each 'yes' response. Please review RRF-1 instructions for information required.						
					Yes	No
1 During this reporting period, were there any contracts, loans, leases or other financial transactions between the organization and any officer, director or trustee thereof either directly or with an entity in which any such officer, director or trustee had any financial interest?					<input type="checkbox"/>	<input checked="" type="checkbox"/>
2 During this reporting period, was there any theft, embezzlement, diversion or misuse of the organization's charitable property or funds?					<input type="checkbox"/>	<input checked="" type="checkbox"/>
3 During this reporting period, did non-program expenditures exceed 50% of gross revenues?					<input type="checkbox"/>	<input checked="" type="checkbox"/>
4 During this reporting period, were any organization funds used to pay any penalty, fine or judgment? If you filed a Form 4720 with the Internal Revenue Service, attach a copy.					<input type="checkbox"/>	<input checked="" type="checkbox"/>
5 During this reporting period, were the services of a commercial fundraiser or fundraising counsel for charitable purposes used? If 'yes,' provide an attachment listing the name, address, and telephone number of the service provider.					<input type="checkbox"/>	<input checked="" type="checkbox"/>
6 During this reporting period, did the organization receive any governmental funding? If so, provide an attachment listing the name of the agency, mailing address, contact person, and telephone number.					<input type="checkbox"/>	<input checked="" type="checkbox"/>
7 During this reporting period, did the organization hold a raffle for charitable purposes? If 'yes,' provide an attachment indicating the number of raffles and the date(s) they occurred.					<input type="checkbox"/>	<input checked="" type="checkbox"/>
8 Does the organization conduct a vehicle donation program? If 'yes,' provide an attachment indicating whether the program is operated by the charity or whether the organization contracts with a commercial fundraiser for charitable purposes.					<input type="checkbox"/>	<input checked="" type="checkbox"/>
9 Did your organization have prepared an audited financial statement in accordance with generally accepted accounting principles for this reporting period?					<input type="checkbox"/>	<input checked="" type="checkbox"/>
Organization's area code and telephone number <u>650-331-0508</u> Organization's e-mail address <u>SAFIPOUR@IRANIANSCHOLARSHIPS.COM</u>						
<b>I declare under penalty of perjury that I have examined this report, including accompanying documents, and to the best of my knowledge and belief, it is true, correct and complete.</b>						
<b>MEHDI SAFIPOUR</b> <small>Signature of authorized officer</small>		<b>SECRETARY-TREAS</b> <small>Printed Name</small>		<small>Date</small>		

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, organizations that operate one or more hospital facilities, and certain controlling organizations as defined in section 512(b)(13) must file Form 990 (see instructions). All other organizations with gross receipts less than \$200,000 and total assets less than \$500,000 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

**2011****Open to Public  
Inspection****A** For the **2011** calendar year, or tax year beginning **9/01**, **2011**, and ending **8/31**, **2012****B** Check if applicable:

- ☐ Address change  
☐ Name change  
☐ Initial return  
☐ Terminated  
☐ Amended return  
☐ Application pending

**C**  
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. . . . . ►**G** Accounting Method: ☒ Cash ☐ Accrual Other (specify) ►**I** Website: ► www.iranianscholarships.com**J** Tax-exempt status (ck only one) — ☒ 501(c)(3) ☐ 501(c) ( ) ◀(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 or a section 527 organization **and** its gross receipts are normally **not** more than \$50,000. A Form 990-EZ or Form 990 return is not required though Form 990-N (e-postcard) may be required (see instructions). But if the organization chooses to file a return, be sure to file a complete return.**L** Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, line 25, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ. . . . . ► \$ **101,337.****Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (see the instructions for Part I.)Check if the organization used Schedule O to respond to any question in this Part I. . . . . ☒

REVENUE	<b>1</b>	Contributions, gifts, grants, and similar amounts received . . . . .	<b>1</b>	101,025.
	<b>2</b>	Program service revenue including government fees and contracts . . . . .	<b>2</b>	
	<b>3</b>	Membership dues and assessments . . . . .	<b>3</b>	
	<b>4</b>	Investment income . . . . .	<b>4</b>	312.
	<b>5a</b>	Gross amount from sale of assets other than inventory . . . . .	<b>5a</b>	
	<b>5b</b>	Less: cost or other basis and sales expenses . . . . .	<b>5b</b>	
	<b>5c</b>	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) . . . . .	<b>5c</b>	
	<b>6</b>	Gaming and fundraising events . . . . .		
	<b>6a</b>	Gross income from gaming (attach Schedule G if greater than \$15,000) . . . . .	<b>6a</b>	
EXPENSES	<b>6b</b>	Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000) . . . . .	<b>6b</b>	
	<b>6c</b>	Less: direct expenses from gaming and fundraising events . . . . .	<b>6c</b>	
	<b>6d</b>	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c) . . . . .	<b>6d</b>	
	<b>7a</b>	Gross sales of inventory, less returns and allowances . . . . .	<b>7a</b>	
	<b>7b</b>	Less: cost of goods sold . . . . .	<b>7b</b>	
	<b>7c</b>	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) . . . . .	<b>7c</b>	
	<b>8</b>	Other revenue (describe in Schedule O) . . . . .	<b>8</b>	
	<b>9</b>	<b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8. . . . .	<b>9</b>	101,337.
	<b>10</b>	Grants and similar amounts paid (list in Schedule O) . . . . . See Schedule O . . . . .	<b>10</b>	143,500.
	EXPENSES	<b>11</b>	Benefits paid to or for members . . . . .	<b>11</b>
<b>12</b>		Salaries, other compensation, and employee benefits . . . . .	<b>12</b>	
<b>13</b>		Professional fees and other payments to independent contractors . . . . .	<b>13</b>	
<b>14</b>		Occupancy, rent, utilities, and maintenance . . . . .	<b>14</b>	
<b>15</b>		Printing, publications, postage, and shipping . . . . .	<b>15</b>	429.
<b>16</b>		Other expenses (describe in Schedule O) . . . . . See Schedule O . . . . .	<b>16</b>	1,525.
<b>17</b>		<b>Total expenses.</b> Add lines 10 through 16. . . . .	<b>17</b>	145,454.
NET ASSETS	<b>18</b>	Excess or (deficit) for the year (Subtract line 17 from line 9) . . . . .	<b>18</b>	-44,117.
	<b>19</b>	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) . . . . .	<b>19</b>	187,189.
	<b>20</b>	Other changes in net assets or fund balances (explain in Schedule O) . . . . .	<b>20</b>	
	<b>21</b>	Net assets or fund balances at end of year. Combine lines 18 through 20. . . . .	<b>21</b>	143,072.

**BAA** For Paperwork Reduction Act Notice, see the separate instructions.Form **990-EZ** (2011)



Check if the organization used Schedule O to respond to any question in this Part II

Check if the organization used Schedule O to respond to any question in this Part III. .... ☒ X

Check if the organization used Schedule O to respond to any question in this Part IV

[illegible]

**Part V Other Information** (Note the Schedule A and personal benefit contract statement requirements in See Schedule O the instructions for Part V.) Check if the organization used Schedule O to respond to any question in this Part V. ☒ **X**

	Yes	No
<b>33</b> Did the organization engage in any activity not previously reported to the IRS? If 'Yes,' provide a detailed description of each activity in Schedule O. ....	<b>33</b>	<b>X</b>
<b>34</b> Were any significant changes made to the organizing or governing documents? If 'Yes,' attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions) .....	<b>34</b>	<b>X</b>
<b>35a</b> Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)? .....	<b>35a</b>	<b>X</b>
<b>b</b> If 'Yes,' to line 35a, has the organization filed a Form 990-T for the year? If 'No,' provide an explanation in Schedule O. ....	<b>35b</b>	
<b>c</b> Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If 'Yes,' complete Schedule C, Part III .....	<b>35c</b>	<b>X</b>
<b>36</b> 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 .....	<b>36</b>	<b>X</b>
<b>37a</b> Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ <b>37a</b> 0.		
<b>b</b> Did the organization file <b>Form 1120-POL</b> for this year? .....	<b>37b</b>	<b>X</b>
<b>38a</b> 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 tax year covered by this return? .....	<b>38a</b>	<b>X</b>
<b>b</b> If 'Yes,' complete Schedule L, Part II and enter the total amount involved. ....	<b>38b</b> N/A	
<b>39</b> Section 501(c)(7) organizations. Enter:		
<b>a</b> Initiation fees and capital contributions included on line 9 .....	<b>39a</b> N/A	
<b>b</b> Gross receipts, included on line 9, for public use of club facilities .....	<b>39b</b> N/A	
<b>40a</b> 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>b</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 did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If 'Yes,' complete Schedule L, Part I .....	<b>40b</b>	<b>X</b>
<b>c</b> 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.		
<b>d</b> Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization .....		
<b>e</b> 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. ....	<b>40e</b>	<b>X</b>
<b>41</b> List the states with which a copy of this return is filed ▶ <b>None</b>		

**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>b</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)? .....	<b>42b</b>	<b>X</b>
If 'Yes,' enter the name of the foreign country:.. ▶ _____		
See the instructions for exceptions and filing requirements for <b>Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.</b>		
<b>c</b> At any time during the calendar year, did the organization maintain an office outside of the U.S.? .....	<b>42c</b>	<b>X</b>
If 'Yes,' enter the name of the foreign country:.. ▶ _____		

**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
<b>44a</b> Did the organization maintain any donor advised funds during the year? If 'Yes,' Form 990 must be completed instead of Form 990-EZ .....	<b>44a</b>	<b>X</b>
<b>b</b> Did the organization operate one or more hospital facilities during the year? If 'Yes,' Form 990 must be completed instead of Form 990-EZ .....	<b>44b</b>	<b>X</b>
<b>c</b> Did the organization receive any payments for indoor tanning services during the year? .....	<b>44c</b>	<b>X</b>
<b>d</b> If 'Yes' to line 44c, has the organization filed a Form 720 to report these payments? If 'No,' provide an explanation in Schedule O .....	<b>44d</b>	
<b>45a</b> Did the organization have a controlled entity of the organization within the meaning of section 512(b)(13)? .....	<b>45a</b>	<b>X</b>
<b>b</b> Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If 'Yes,' Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions) .....	<b>45b</b>	<b>X</b>

46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I.

	Yes	No
46		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 47-49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI.

☐

47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If 'Yes,' complete Schedule C, Part II.

	Yes	No
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) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
None				

e 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		

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

52 Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A.

☒ Yes ☐ No

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.

<b>Sign Here</b>	Signature of officer		Date	
	MEHDI SAFIPOUR		Secretary-Treas	
Type or print name and title.				
<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed <input type="checkbox"/> PTIN
		Non-Paid Preparer		
	Firm's name			
	Firm's address			
		Firm's EIN		
		Phone no.		

May the IRS discuss this return with the preparer shown above? See instructions.

☐ Yes ☐ No

**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

**2011**

**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 a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: \_\_\_\_\_
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 ☐ An organization that normally receives: (1) more than 33-1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions — subject to certain exceptions, and (2) no more than 33-1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 10 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or 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
<b>11 g (i)</b>		
<b>11 g (ii)</b>		
<b>11 g (iii)</b>		

h Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in column (i) listed in your governing document?		(v) Did you notify the organization in column (i) of your support?		(vi) Is the organization in column (i) organized in the U.S.?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
(A)									
(B)									
(C)									
(D)									
(E)									
<b>Total</b>									

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

Schedule A (Form 990 or 990-EZ) 2011

**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any 'unusual grants'.)	531,919.	235,597.	31,767.	787.	101,025.	901,095.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						0.
3 The value of services or facilities furnished by a governmental unit to the organization without charge.						0.
4 <b>Total.</b> Add lines 1 through 3.	531,919.	235,597.	31,767.	787.	101,025.	901,095.
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 <b>Public support.</b> Subtract line 5 from line 4.						901,095.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
7 Amounts from line 4.	531,919.	235,597.	31,767.	787.	101,025.	901,095.
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 <b>Total support.</b> Add lines 7 through 10.						901,095.
12 Gross receipts from related activities, etc. (see instructions).					12	0.
13 <b>First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here.</b> ▶ <input type="checkbox"/>						

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

14 Public support percentage for 2011 (line 6, column (f) divided by line 11, column (f)).	14	100.00 %
15 Public support percentage from 2010 Schedule A, Part II, line 14.	15	100.00 %
16a <b>33-1/3% support test — 2011.</b> 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 <b>stop here.</b> The organization qualifies as a publicly supported organization. ▶ <input checked="" type="checkbox"/>		
b <b>33-1/3% support test — 2010.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33-1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization. ▶ <input type="checkbox"/>		
17a <b>10%-facts-and-circumstances test — 2011.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and <b>stop here.</b> Explain in Part IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization. ▶ <input type="checkbox"/>		
b <b>10%-facts-and-circumstances test — 2010.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and <b>stop here.</b> Explain in Part IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization. ▶ <input type="checkbox"/>		
18 <b>Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions. ▶ <input type="checkbox"/>		

BAA

Schedule A (Form 990 or 990-EZ) 2011

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

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

**Section A. Public Support**

Calendar year (or fiscal yr beginning in) ▶	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
<b>1</b> Gifts, grants, contributions and membership fees received. (Do not include any 'unusual grants'.)						
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose.						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513.						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge.						
<b>6 Total.</b> Add lines 1 through 5.						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons.						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year.						
<b>c</b> Add lines 7a and 7b.						
<b>8 Public support.</b> (Subtract line 7c from line 6.)						

**Section B. Total Support**

Calendar year (or fiscal yr beginning in) ▶	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
<b>9</b> Amounts from line 6.						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources.						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975.						
<b>c</b> Add lines 10a and 10b.						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on.						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
<b>13 Total support.</b> (Add lines 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**

<b>15</b> Public support percentage for 2011 (line 8, column (f) divided by line 13, column (f)).	<b>15</b>	%
<b>16</b> Public support percentage from 2010 Schedule A, Part III, line 15.	<b>16</b>	%

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

<b>17</b> Investment income percentage for <b>2011</b> (line 10c, column (f) divided by line 13, column (f)).	<b>17</b>	%
<b>18</b> Investment income percentage from <b>2010</b> Schedule A, Part III, line 17.	<b>18</b>	%

**19a 33-1/3% support tests — 2011.** 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 — 2010.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33-1/3%, and line 18 is not more than 33-1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization. ☐**20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions. ☐

## Part IV

**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. Also complete this part for any additional information. (See instructions).

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

Department of the Treasury  
Internal Revenue Service

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

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

OMB No. 1545-0047

**2011**

**Open to Public  
Inspection**

Name of the organization

IRANIAN SCHOLARSHIP FOUNDATION

Employer identification number

20-3100594

**Form 990-EZ, Part III - Organization's Primary Exempt Purpose**

Education/Culture

**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.

**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



## IRANIAN SCHOLARSHIP FOUNDATION

20-3100594

**Form 990-EZ, Part I, Line 10****Grants and Similar Amounts Paid In Excess of \$5,000**

Class of Activity:	SCHOLARSHIP	
Donee's Name:	Please See Attached Schedule	
Donee's Address:	Please See Attached Schedule	
Cash Amount Given:		\$ 143,500.

**Form 990-EZ, Part I, Line 16****Other Expenses**

Bank and Credit Card Charges.....	\$	664.
Fees/ Lic.....		298.
Office.....		224.
Telephone.....		339.
Total	\$	<u>1,525.</u>