

Return of Organization Exempt from Income Tax

2002

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

Department of the Treasury Internal Revenue Service

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

Open to Public Inspection

A For the 2002 calendar year, or tax year beginning 2002, and ending

B Check if applicable: Address change, Name change, Initial return, Final return, Amended return, Application pending. C Name of organization: MIDDLE EAST FORUM. D Employer Identification Number: 23-7749796. E Telephone number: (215) 564-5406. F Accounting method: Accrual.

Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ)

H and I are not applicable to section 527 organizations. H (a) Is this a group return for affiliates? No. H (b) If Yes enter number of affiliates. H (c) Are all affiliates included? Yes. H (d) Is this a separate return filed by an organization covered by a group ruling? No. I Enter 4-digit GEN. M Check if the organization is not required to attach Schedule B.

G Web site

J Organization type (check only one): 501(c) 3 (insert no.)

K Check here if the organization's gross receipts are normally not more than \$25,000. Some states require a complete return.

L Gross receipts Add lines 6b, 8b, 9b, and 10b to line 12: 2,142,951

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See Instructions)

Table with 21 rows and 4 columns. Rows include: 1 Contributions, gifts, grants, and similar amounts received; 2 Program service revenue including government fees and contracts; 3 Membership dues and assessments; 4 Interest on savings and temporary cash investments; 5 Dividends and interest from securities; 6a Gross rents; 6b Less rental expenses; 6c Net rental income or (loss); 7 Other investment income; 8a Gross amount from sales of assets other than inventory; 8b Less cost of other basis and sales expenses; 8c Gain or (loss); 8d Net gain or (loss); 9 Special events and activities; 9a Gross revenue; 9b Less direct expenses; 9c Net income or (loss); 10a Gross sales of inventory; 10b Less cost of goods sold; 10c Gross profit or (loss); 11 Other revenue; 12 Total revenue; 13 Program services; 14 Management and general; 15 Fundraising; 16 Payments to affiliates; 17 Total expenses; 18 Excess or (deficit) for the year; 19 Net assets or fund balances at beginning of year; 20 Other changes in net assets or fund balances; 21 Net assets or fund balances at end of year.

RECEIVED stamp: RECEIVED OCT 14 2003. OPEN stamp: OPEN stamp.

FILMED stamp: FILMED stamp.

**Part II Statement of Functional Expenses** All organizations must complete column (A) Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22 Grants and allocations (att sch) (cash \$ _____ ) non cash \$ _____ )	22			
23 Specific assistance to individuals (att sch)	23			
24 Benefits paid to or for members (att sch)	24			
25 Compensation of officers, directors, etc	25	100,000	25,000	25,000
26 Other salaries and wages	26	278,045	138,013	65,353
27 Pension plan contributions	27			
28 Other employee benefits	28	4,033	1,739	964
29 Payroll taxes	29	28,766	12,404	6,875
30 Professional fundraising fees	30			
31 Accounting fees	31	8,500	8,500	0
32 Legal fees	32			
33 Supplies	33	26,111	10,444	2,611
34 Telephone	34	10,450	4,180	1,045
35 Postage and shipping	35	10,810	4,324	1,081
36 Occupancy	36	34,898	13,959	3,490
37 Equipment rental and maintenance	37			
38 Printing and publications	38	89,673	0	0
39 Travel	39	12,459	0	3,738
40 Conferences, conventions, and meetings	40	20,998	0	0
41 Interest	41			
42 Depreciation, depletion, etc (attach schedule)	42	4,166	1,250	833
43 Other expenses not covered above (itemize)				
a Bank charges	43a	4,863	4,863	0
b Bookkeeping fees	43b	4,200	4,200	0
c Computer expenses	43c	2,710	2,710	0
d Consultants	43d	59,299	14,197	30,000
e See Other Expenses Stmt	43e	1,324,431	9,748	1,170
44 Total functional expenses (add lines 22 - 43) Organizations completing columns (B) - (D), carry these totals to lines 13 - 15	44	2,024,412	255,531	142,160

Joint Costs Check  if you are following SOP 98 2

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services?  Yes  No  
 If Yes, enter (i) the aggregate amount of these joint costs \$ \_\_\_\_\_, (ii) the amount allocated to program services \$ \_\_\_\_\_, (iii) the amount allocated to management and general \$ \_\_\_\_\_, and (iv) the amount allocated to fundraising \$ \_\_\_\_\_

**Part III Statement of Program Service Accomplishments**

What is the organization's primary exempt purpose? Education and research regarding Middle East  
 All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) & (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants & allocations to others.)

Program Service Expenses  
 (Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts but optional for others)

a The Organization publishes a journal and provides speakers for the dissemination of scholarly material regarding research and affairs affecting the Middle East (Grants and allocations \$ 0 )	1,626,721
b _____ (Grants and allocations \$ _____ )	
c _____ (Grants and allocations \$ _____ )	
d _____ (Grants and allocations \$ _____ )	
e Other program services (Grants and allocations \$ _____ )	
f Total of Program Service Expenses (should equal line 44, column (B), program services)	1,626,721

**Part IV Balance Sheets** (See Instructions)

Note		Where required, attached schedules and amounts within the description column should be for end-of-year amounts only		(A) Beginning of year		(B) End of year
ASSETS	45	Cash – non-interest bearing		832,073	45	436,967
	46	Savings and temporary cash investments		7,356	46	7,557
	47a	Accounts receivable	47a 41,436			
		b Less allowance for doubtful accounts	47b 6,000	17,285	47c	35,436
	48a	Pledges receivable	48a			
		b Less allowance for doubtful accounts	48b		48c	
	49	Grants receivable			49	
	50	Receivables from officers, directors, trustees, and key employees (attach schedule)			50	
	51a	Other notes & loans receivable (attach sch)	51a			
		b Less allowance for doubtful accounts	51b		51c	
	52	Inventories for sale or use			52	
	53	Prepaid expenses and deferred charges		4,357	53	8,843
	54	Investments – securities (attach schedule) L-54 Stmt <input type="checkbox"/> Cost <input type="checkbox"/> FMV		0	54	3,457
	55a	Investments – land, buildings, & equipment basis	55a 54,089			
		b Less accumulated depreciation (attach schedule)	55b 31,609	22,023	55c	22,480
	56	Investments – other (attach schedule)			56	
	57a	Land, buildings, and equipment basis	57a			
		b Less accumulated depreciation (attach schedule)	57b		57c	
	58	Other assets (describe ► SECURITY DEPOSIT )		4,779	58	4,779
59	<b>Total assets</b> (add lines 45 through 58) (must equal line 74)		887,873	59	519,519	
LIABILITIES	60	Accounts payable and accrued expenses		660,892	60	174,020
	61	Grants payable			61	
	62	Deferred revenue		5,608	62	11,946
	63	Loans from officers, directors, trustees, and key employees (attach schedule)			63	
	64a	Tax exempt bond liabilities (attach schedule)			64a	
		b Mortgages and other notes payable (attach schedule)			64b	
	65	Other liabilities (describe ► )			65	
	66	<b>Total liabilities</b> (add lines 60 through 65)		666,500	66	185,966
NET ASSETS OR FUND BALANCES	Organizations that follow SFAS 117, check here ► <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74					
	67	Unrestricted		59,598	67	140,107
	68	Temporarily restricted		161,775	68	193,446
	69	Permanently restricted			69	
	Organizations that do not follow SFAS 117, check here ► <input type="checkbox"/> and complete lines 70 through 74					
	70	Capital stock, trust principal, or current funds			70	
	71	Paid in or capital surplus, or land, building, and equipment fund			71	
	72	Retained earnings, endowment, accumulated income, or other funds			72	
	73	<b>Total net assets or fund balances</b> (add lines 67 through 69 or lines 70 through 72, column (A) must equal line 19, column (B) must equal line 21)		221,373	73	333,553
	74	<b>Total liabilities and net assets/fund balances</b> (add lines 66 and 73)		887,873	74	519,519

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

BAA

Part IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return (See instructions)		Part IV-B Reconciliation of Expenses per Audited Financial Statements with Expenses per Return	
a Total revenue, gains, and other support per audited financial statements	2,136,592	a Total expenses and losses per audited financial statements	2,024,412
b Amounts included on line a but not on line 12, Form 990		b Amounts included on line a but not on line 17, Form 990	
(1) Net unrealized gains on investments \$		(1) Donated services and use of facilities \$	
(2) Donated services and use of facilities \$		(2) Prior year adjustments reported on line 20, Form 990 \$	
(3) Recoveries of prior year grants \$		(3) Losses reported on line 20, Form 990 \$	
(4) Other (specify) _____ \$		(4) Other (specify) _____ \$	
Add amounts on lines (1) through (4)	b	Add amounts on lines (1) through (4)	b
c Line a minus line b	2,136,592	c Line a minus line b	2,024,412
d Amounts included on line 12, Form 990 but not on line a		d Amounts included on line 17, Form 990 but not on line a	
(1) Investment expenses not included on line 6b, Form 990 \$		(1) Investment expenses not included on line 6b, Form 990 \$	
(2) Other (specify) _____ \$		(2) Other (specify) _____ \$	
Add amounts on lines (1) and (2)	d	Add amounts on lines (1) and (2)	d
e Total revenue per line 12, Form 990 (line c plus line d)	2,136,592	e Total expenses per line 17, Form 990 (line c plus line d)	2,024,412

Part V List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated, see instructions)				
(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (if not paid, enter -0-)	(D) Contributions to employee benefit plans and deferred compensation	(E) Expense account and other allowances
DANIEL PIPES PHILADELPHIA, PA	PRESIDENT 40	100,000	0	0
JACK BERSHAD PHILADELPHIA, PA	CHAIRMAN 0	0	0	0
JERRY SORKIN WAYNE, PA	CHAIRMAN 0	0	0	0
LAWRENCE GRODMAN NEWTON, MA	CHAIRMAN 0	0	0	0
IRWIN HOCHBERG NEW YORK, NY	CHAIRMAN 0	0	0	0
See List of Officers, Etc Statement		0	0	0

75 Did any officer, director, trustee, or key employee receive aggregate compensation of more than \$100,000 from your organization and all related organizations, of which more than \$10,000 was provided by the related organizations?  Yes  No

If 'Yes,' attach schedule - see instructions

**Part VI Other Information** (See instructions)

Yes No

<b>76</b>	Did the organization engage in any activity not previously reported to the IRS? If 'Yes,' attach a detailed description of each activity			X
<b>77</b>	Were any changes made in the organizing or governing documents but not reported to the IRS? If 'Yes,' attach a conformed copy of the changes			X
<b>78a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?			X
<b>78b</b>	If 'Yes,' has it filed a tax return on Form 990-T for this year?			
<b>79</b>	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If 'Yes,' attach a statement			X
<b>80a</b>	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc. to any other exempt or nonexempt organization?			X
<b>81a</b>	Enter direct or indirect political expenditures. See line 81 instructions. <input type="checkbox"/> exempt or <input type="checkbox"/> nonexempt	<b>81 a</b>	0	
<b>81b</b>	Did the organization file Form 1120-POL for this year?			X
<b>82a</b>	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?			X
<b>82b</b>	If 'Yes,' you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III.)	<b>82 b</b>		
<b>83a</b>	Did the organization comply with the public inspection requirements for returns and exemption applications?		X	
<b>83b</b>	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?		X	
<b>84a</b>	Did the organization solicit any contributions or gifts that were not tax deductible?			X
<b>84b</b>	If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?			
<b>85a</b>	501(c)(4), (5), or (6) organizations. Were substantially all dues nondeductible by members?			
<b>85b</b>	Did the organization make only in-house lobbying expenditures of \$2,000 or less?			
	If 'Yes' was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.			
<b>85c</b>	Dues, assessments, and similar amounts from members	<b>85 c</b>		
<b>85d</b>	Section 162(e) lobbying and political expenditures	<b>85 d</b>		
<b>85e</b>	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	<b>85 e</b>		
<b>85f</b>	Taxable amount of lobbying and political expenditures (line 85d less 85e)	<b>85 f</b>		
<b>85g</b>	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	<b>85 g</b>		
<b>85h</b>	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	<b>85 h</b>		
<b>86a</b>	501(c)(7) organizations. Enter: a Initiation fees and capital contributions included on line 12	<b>86 a</b>		
<b>86b</b>	Gross receipts, included on line 12, for public use of club facilities	<b>86 b</b>		
<b>87a</b>	501(c)(12) organizations. Enter: a Gross income from members or shareholders	<b>87 a</b>		
<b>87b</b>	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	<b>87 b</b>		
<b>88</b>	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If 'Yes,' complete Part IX			X
<b>89a</b>	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>89b</b>	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 become aware of an excess benefit transaction from a prior year? If 'Yes,' attach a statement explaining each transaction			X
	c Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		0	
	d Enter: Amount of tax on line 89c, above, reimbursed by the organization		0	
<b>90a</b>	List the states with which a copy of this return is filed: Pennsylvania			
<b>90b</b>	Number of employees employed in the pay period that includes March 12, 2002 (See instructions)	<b>90 b</b>		7
<b>91</b>	The books are in care of: DANIEL PIPES Telephone number: (215) 546-5406 Located at: 1500 WALNUT STREET SUITE 1050, PHILA PA ZIP + 4: 19102			
<b>92</b>	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041 - Check here and enter the amount of tax-exempt interest received or accrued during the tax year	<b>92</b>		

**Part VII Analysis of Income-Producing Activities** (See instructions )

**Note** Enter gross amounts unless otherwise indicated

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue					
a Meetings and briefings			06	29,163	
b Subscription revenue					50,120
c _____					
d _____					
e _____					
f Medicare/Medicaid payments					
g Fees & contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings & temporary cash invmnts			14	3,026	
96 Dividends & interest from securities			14	68	
97 Net rental income or (loss) from real estate					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from pers prop					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory			18	-103	
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue a _____					
b _____					
c _____					
d _____					
e _____					
104 Subtotal (add columns (B), (D), and (E))				32,154	50,120
105 Total (add line 104, columns (B), (D), and (E))					82,274

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

**Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes** (See instructions )

Line No	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes)
93 b	The company sells subscriptions to their scholarly publication Subscription revenue offsets, in part, the cost of publishing

**Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities** (See instructions )

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
	%			
	%			
	%			
	%			

**Part X Information Regarding Transfers Associated with Personal Benefit Contracts** (See instructions )

- a Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on personal benefit contracts?
- b Did the organization, during the year, pay premiums, directly or indirectly, on personal benefit contracts?

**Note** If "Yes" to (b), file Form 8870 and Form 4720 (see instructions)

**Please Sign Here**

Under penalties of perjury I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on information furnished by filer.

Signature of officer: Jane Maestro

Type or print name and title: Jane Maestro, development

**Paid Preparer's Use Only**

Preparer's signature: [Signature]

Firm's name (or yours if self-employed) address and ZIP + 4: Robin Kramer & Green, LLP  
425 Commerce Dr Ste 150  
Fort Washington

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

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

OMB No 1545-0047

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

**2002**

Supplementary Information — (See separate instructions)

Department of the Treasury  
Internal Revenue Service

▶ **MUST be completed by the above organizations and attached to their Form 990 or 990-EZ**

Name of the organization

MIDDLE EAST FORUM

Employer identification number

23-7749796

**Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees**

(See instructions List each one If there are none, enter 'None')

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account and other allowances
Jane Maestro ----- Philadelphia, PA	Deputy Director 40	63,000	3,800	0
-----				
-----				
-----				
-----				
Total number of other employees paid over \$50,000 ▶	1			

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

(See instructions List each one (whether individuals or firms) If there are none, enter 'None')

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

**Part III** Statements About Activities (See instructions)

Yes No

**1** During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If 'Yes,' enter the total expenses paid or incurred in connection with the lobbying activities **▶** \$ \_\_\_\_\_  
**(Must equal amounts on line 38, Part VI-A, or line 1 of Part VI B)**

**1** X

Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking 'Yes,' must complete Part VI B AND attach a statement giving a detailed description of the lobbying activities

**2** During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is 'Yes,' attach a detailed statement explaining the transactions.)

**a** Sale, exchange, or leasing of property?

**2a** X

**b** Lending of money or other extension of credit?

**2b** X

**c** Furnishing of goods, services, or facilities?

**2c** X

**d** Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?

See Part V, Form 990

**2d** X

**e** Transfer of any part of its income or assets?

**2e** X

**3** Does the organization make grants for scholarships, fellowships, student loans, etc? (See Note below)

**3** X

**4** Do you have a section 403(b) annuity plan for your employees?

**4** X

**Note** Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs 'qualify' to receive payments

**Part IV** Reason for Non-Private Foundation Status (See instructions)

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

**5**  A church, convention of churches, or association of churches Section 170(b)(1)(A)(i)

**6**  A school Section 170(b)(1)(A)(ii) (Also complete Part V)

**7**  A hospital or a cooperative hospital service organization Section 170(b)(1)(A)(iii)

**8**  A Federal, state, or local government or governmental unit Section 170(b)(1)(A)(v)

**9**  A medical research organization operated in conjunction with a hospital Section 170(b)(1)(A)(iii) **Enter the hospital's name, city, and state ▶** \_\_\_\_\_

**10**  An organization operated for the benefit of a college or university owned or operated by a governmental unit Section 170(b)(1)(A)(iv) (Also complete the **Support Schedule** in Part IV A)

**11a**  An organization that normally receives a substantial part of its support from a governmental unit or from the general public Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV A)

**11b**  A community trust Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV-A)

**12**  An organization that normally receives **(1) more than 33-1/3%** of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc. functions - subject to certain exceptions, and **(2) no more than 33-1/3%** of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See section 509(a)(2) (Also complete the **Support Schedule** in Part IV A)

**13**  An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in **(1)** lines 5 through 12 above, or **(2)** section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2) (See section 509(a)(3))

Provide the following information about the supported organizations (See instructions)

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

**14**  An organization organized and operated to test for public safety Section 509(a)(4) (See instructions)



**Part IV-A Support Schedule** (Complete only if you checked a box on line 10, 11, or 12) *Use cash method of accounting.*

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

Calendar year (or fiscal year beginning in)	(a) 2001	(b) 2000	(c) 1999	(d) 1998	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants See line 28)	2,565,878	1,917,990	1,827,951	1,642,786	7,954,605
16 Membership fees received					
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc, purpose	73,070	28,786	0	92,464	194,320
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	1,320	2,087	1,602	2,174	7,183
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 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					
22 Other income Attach a schedule Do not include gain or (loss) from sale of capital assets					
23 Total of lines 15 through 22	2,640,268	1,948,863	1,829,553	1,737,424	8,156,108
24 Line 23 minus line 17	2,567,198	1,920,077	1,829,553	1,644,960	7,961,788
25 Enter 1% of line 23	26,403	19,489	18,296	17,374	
26 Organizations described on lines 10 or 11	a Enter 2% of amount in column (e), line 24				▶ 26a 159,236
	b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1998 through 2001 exceeded the amount shown in line 26a Do not file this list with your return Enter the total of all these excess amounts				▶ 26b 1,735,864
	c Total support for section 509(a)(1) test Enter line 24, column (e)				▶ 26c 7,961,788
	d Add Amounts from column (e) for lines	18 7,183	19	26b 1,735,864	▶ 26d 1,743,047
		22			▶ 26e 6,218,741
	e Public support (line 26c minus line 26d total)				▶ 26f 78.11%
	f Public support percentage (line 26e (numerator) divided by line 26c (denominator))				
27 Organizations described on line 12	a For amounts included in lines 15, 16, and 17 that were received from a 'disqualified person,' prepare a list for your records to show the name of, and total amounts received in each year from, each 'disqualified person' Do not file this list with your return Enter the sum of such amounts for each year				
	(2001)	(2000)	(1999)	(1998)	
	b For any amount included in line 17 that was received from each person (other than 'disqualified persons'), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000 (Include in the list organizations described in lines 5 through 11, as well as individuals) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year				
	(2001)	(2000)	(1999)	(1998)	
	c Add Amounts from column (e) for lines	15	16		▶ 27c
		17	20	21	▶ 27d
	d Add Line 27a total and line 27b total				▶ 27e
	e Public support (line 27c total minus line 27d total)				▶ 27f
	f Total support for section 509(a)(2) test Enter amount from line 23, column (e)				▶ 27g %
	g Public support percentage (line 27e (numerator) divided by line 27f (denominator))				▶ 27h %
	h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))				
28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 1998 through 2001, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant Do not file this list with your return Do not include these grants in line 15					

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

N/A

	Yes	No
<b>29</b> Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?		
<b>30</b> Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?		
<b>31</b> Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If 'Yes,' please describe, if 'No,' please explain (If you need more space, attach a separate statement ) ----- ----- -----		
<b>32</b> Does the organization maintain the following		
<b>a</b> Records indicating the racial composition of the student body, faculty, and administrative staff?		
<b>b</b> Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?		
<b>c</b> Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?		
<b>d</b> Copies of all material used by the organization or on its behalf to solicit contributions?  If you answered 'No' to any of the above, please explain (If you need more space, attach a separate statement ) ----- -----		
<b>33</b> Does the organization discriminate by race in any way with respect to		
<b>a</b> Students' rights or privileges?		
<b>b</b> Admissions policies?		
<b>c</b> Employment of faculty or administrative staff?		
<b>d</b> Scholarships or other financial assistance?		
<b>e</b> Educational policies?		
<b>f</b> Use of facilities?		
<b>g</b> Athletic programs?		
<b>h</b> Other extracurricular activities?  If you answered 'Yes' to any of the above, please explain (If you need more space, attach a separate statement ) ----- ----- -----		
<b>34a</b> Does the organization receive any financial aid or assistance from a governmental agency?		
<b>b</b> Has the organization's right to such aid ever been revoked or suspended? If you answered 'Yes' to either 34a or b, please explain using an attached statement		
<b>35</b> Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev Proc 75 50, 1975 2 C B 587, covering racial nondiscrimination? If 'No,' attach an explanation		

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

N/A

Check  **a** if the organization belongs to an affiliated group Check  **b** if you checked **a** and 'limited control' provisions apply

**Limits on Lobbying Expenditures**

(The term 'expenditures' means amounts paid or incurred )

		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
<b>36</b>	Total lobbying expenditures to influence public opinion (grassroots lobbying)	<b>36</b>	
<b>37</b>	Total lobbying expenditures to influence a legislative body (direct lobbying)	<b>37</b>	
<b>38</b>	Total lobbying expenditures (add lines 36 and 37)	<b>38</b>	
<b>39</b>	Other exempt purpose expenditures	<b>39</b>	
<b>40</b>	Total exempt purpose expenditures (add lines 38 and 39)	<b>40</b>	
<b>41</b>	Lobbying nontaxable amount Enter the amount from the following table – If the amount on line 40 is –                      The lobbying nontaxable amount is – Not over \$500,000                                      20% of the amount on line 40 Over \$500,000 but not over \$1,000,000                      \$100,000 plus 15% of the excess over \$500,000 Over \$1,000,000 but not over \$1,500,000                      \$175,000 plus 10% of the excess over \$1,000,000 Over \$1,500,000 but not over \$17,000,000                      \$225,000 plus 5% of the excess over \$1,500,000 Over \$17,000,000                                      \$1,000,000	<b>41</b>	
<b>42</b>	Grassroots nontaxable amount (enter 25% of line 41)	<b>42</b>	
<b>43</b>	Subtract line 42 from line 36 Enter -0 if line 42 is more than line 36	<b>43</b>	
<b>44</b>	Subtract line 41 from line 38 Enter -0 if line 41 is more than line 38	<b>44</b>	
<b>Caution</b> If there is an amount on either line 43 or line 44, you must file Form 4720			

**4-Year Averaging Period Under Section 501(h)**

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below  
 See the instructions for lines 45 through 50 )

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2002	(b) 2001	(c) 2000	(d) 1999	(e) Total
<b>45</b> Lobbying nontaxable amount					
<b>46</b> Lobbying ceiling amount (150% of line 45(e))					
<b>47</b> Total lobbying expenditures					
<b>48</b> Grassroots non-taxable amount					
<b>49</b> Grassroots ceiling amount (150% of line 48(e))					
<b>50</b> Grassroots lobbying expenditures					

**Part VI-B Lobbying Activity by Nonelecting Public Charities** (See instructions )  
 (For reporting only by organizations that did not complete Part VI A)

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

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

Yes	No	Amount
	X	
	X	
	X	
	X	
	X	
	X	
	X	
	X	
	X	

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

Part VII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations (See instructions)

51 Did the reporting organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?

a Transfers from the reporting organization to a noncharitable exempt organization of

Table with 3 columns: Question, Yes, No. Rows include 51 a (i), a (ii), b (i), b (ii), b (iii), b (iv), b (v), b (vi), and c.

- (i) Cash
(ii) Other assets
b Other transactions
(i) Sales or exchanges of assets with a noncharitable exempt organization
(ii) Purchases of assets from a noncharitable exempt organization
(iii) Rental of facilities, equipment, or other assets
(iv) Reimbursement arrangements
(v) Loans or loan guarantees
(vi) Performance of services or membership or fundraising solicitations

c Sharing of facilities, equipment, mailing lists, other assets, or paid employees

d If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting organization. If the organization received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received

Table with 4 columns: (a) Line no, (b) Amount involved, (c) Name of noncharitable exempt organization, (d) Description of transfers, transactions, and sharing arrangements.

52a Is the organization directly or indirectly affiliated with, or related to, one or more tax exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527?

Yes No

b If "Yes," complete the following schedule

Table with 3 columns: (a) Name of organization, (b) Type of organization, (c) Description of relationship.

**Depreciation and Amortization  
(Including Information on Listed Property)**

**2002**

67

Department of the Treasury  
Internal Revenue Service

▶ See separate instructions  
▶ Attach to your tax return

Name(s) shown on return  
**MIDDLE EAST FORUM**

Identifying number  
**23-7749796**

Business or activity to which this form relates  
**Form 990 / Form 990EZ**

**Part I Election To Expense Certain Tangible Property Under Section 179**  
*Note If you have any listed property, complete Part V before you complete Part I*

<b>1</b> Maximum amount See instructions for a higher limit for certain businesses	<b>1</b>	\$24,000
<b>2</b> Total cost of section 179 property placed in service (see instructions)	<b>2</b>	
<b>3</b> Threshold cost of section 179 property before reduction in limitation	<b>3</b>	\$200,000
<b>4</b> Reduction in limitation Subtract line 3 from line 2 If zero or less, enter 0	<b>4</b>	
<b>5</b> Dollar limitation for tax year Subtract line 4 from line 1 If zero or less, enter -0- If married filing separately, see instructions	<b>5</b>	
<b>6</b> (a) Description of property	(b) Cost (business use only)	(c) Elected cost
<b>7</b> Listed property Enter the amount from line 29	<b>7</b>	
<b>8</b> Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7	<b>8</b>	
<b>9</b> Tentative deduction Enter the smaller of line 5 or line 8	<b>9</b>	
<b>10</b> Carryover of disallowed deduction from line 13 of your 2001 Form 4562	<b>10</b>	
<b>11</b> Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instrs)	<b>11</b>	
<b>12</b> Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	<b>12</b>	
<b>13</b> Carryover of disallowed deduction to 2003 Add lines 9 and 10, less line 12	<b>13</b>	

**Note:** Do not use Part II or Part III below for listed property Instead, use Part V

**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property)**

<b>14</b> Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	<b>14</b>	
<b>15</b> Property subject to section 168(f)(1) election (see instructions)	<b>15</b>	
<b>16</b> Other depreciation (including ACRS) (see instructions)	<b>16</b>	2,728

**Part III MACRS Depreciation (Do not include listed property) (See instructions)**

**Section A**

<b>17</b> MACRS deductions for assets placed in service in tax years beginning before 2002	<b>17</b>	976
<b>18</b> If you are electing under section 168(i)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

**Section B – Assets Placed in Service During 2002 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only – see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
<b>19a</b> 3-year property						
<b>b</b> 5-year property		4,624	5 0 yrs	HY	SL	462
<b>c</b> 7 year property						
<b>d</b> 10-year property						
<b>e</b> 15-year property						
<b>f</b> 20-year property						
<b>g</b> 25-year property			25 yrs		S/L	
<b>h</b> Residential rental property			27 5 yrs	MM	S/L	
			27 5 yrs	MM	S/L	
<b>i</b> Nonresidential real property			39 yrs	MM	S/L	
				MM	S/L	

**Section C – Assets Placed in Service During 2002 Tax Year Using the Alternative Depreciation System**

<b>20a</b> Class life					S/L	
<b>b</b> 12 year			12 yrs		S/L	
<b>c</b> 40 year			40 yrs	MM	S/L	

**Part IV Summary (see instructions)**

<b>21</b> Listed property Enter amount from line 28	<b>21</b>	
<b>22</b> Total Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return Partnerships and S corporations – see instructions	<b>22</b>	4,166
<b>23</b> For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	<b>23</b>	

**Part V Listed Property** (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement)  
**Note** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable

**Section A – Depreciation and Other Information (Caution See instructions for limits for passenger automobiles)**

24a Do you have evidence to support the business/investment use claimed?					Yes	No	24b If 'Yes,' is the evidence written?					Yes	No
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost					
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)							25						
26 Property used more than 50% in a qualified business use (see instructions)													
27 Property used 50% or less in a qualified business use (see instructions)													
28 Add amounts in column (h), lines 25 through 27 Enter here and on line 21, page 1							28						
29 Add amounts in column (i), line 26 Enter here and on line 7 page 1										29			

**Section B – Information on Use of Vehicles**

Complete this section for vehicles used by a sole proprietor, partner, or other 'more than 5% owner,' or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a)		(b)		(c)		(d)		(e)		(f)	
	Vehicle 1	Vehicle 2	Vehicle 3	Vehicle 4	Vehicle 5	Vehicle 6	Vehicle 1	Vehicle 2	Vehicle 3	Vehicle 4	Vehicle 5	Vehicle 6
30 Total business/investment miles driven during the year (do not include commuting miles – see instructions)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year Add lines 30 through 32												
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

**Section C – Questions for Employers Who Provide Vehicles for Use by Their Employees**

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions)

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes	No
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (see instructions) <b>Note</b> If your answer to 37, 38, 39, 40, or 41 is 'Yes,' do not complete Section B for the covered vehicles		

**Part VI Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2002 tax year (see instructions)					
43 Amortization of costs that began before your 2002 tax year					43
44 Total Add amounts in column (f) See instructions for where to report					44

▶ Attach to return

Name  
MIDDLE EAST FORUM

Employer Identification Number  
23-7749796

**Part I, Line 8, Column (A) Securities**

**Public Securities**

Description	Gross Sales Price	Basis	
<b>Publicly Traded Securities</b>	6,256	Cost	6,359
		Selling Expenses	0
		<b>Basis</b>	<b>6,359</b>

**Nonpublic Securities**

Description	Date Acquired and Method	Date Sold and to Whom	Gross Sales Price	Cost, other basis or FMV when donated (State which on top)
-----	-----	-----		-----
-----	-----	-----		-----
-----	-----	-----		-----
-----	-----	-----		-----
<b>Total Securities</b>			6,256	6,359
<b>Gain or (Loss) from Sale of Securities</b>				-103

**Part I, Line 8, Column (B) Other Assets**

Description	Date Acquired and Method	Date Sold and to Whom	Gross Sales Price	Cost, other basis or FMV when donated	
-----	-----	-----		Cost	-----
-----	-----	-----		Depreciation	-----
-----	-----	-----		Basis	-----
-----	-----	-----		Donation FMV	-----
-----	-----	-----		Cost	-----
-----	-----	-----		Depreciation	-----
-----	-----	-----		Basis	-----
-----	-----	-----		Donation FMV	-----
-----	-----	-----		Cost	-----
-----	-----	-----		Depreciation	-----
-----	-----	-----		Basis	-----
-----	-----	-----		Donation FMV	-----
<b>Total Other Assets</b>					
<b>Gain or (Loss) from Sale of Other Assets</b>					

Form 990, Page 2, Part II, Line 43

**Other Expenses Stmt**

	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
Other expenses not covered above (itemize)				
Dues and subscriptions	850	0	850	0
Fund raising expenses	1,170	0	0	1,170
Insurance	2,898	0	2,898	0
Program expenses	30,146	30,146	0	0
Advertising	1,898	1,898	0	0
Bad debt expense	6,000	0	6,000	0
Marketing	11,752	11,752	0	0
Research Expenses	1,269,717	1,269,717	0	0
<b>Total</b>	<b>1,324,431</b>	<b>1,313,513</b>	<b>9,748</b>	<b>1,170</b>

Form 990, Page 3, Part IV, Line 54

**Investments - Securities Statement**

Line 54 – Investments - Securities:	Beginning of Year	End of Year
CORPORATE COMMON STOCK	0	3,457
<b>Total</b>	<b>0</b>	<b>3,457</b>

Form 990, Page 4, Part V

**List of Officers, Etc Statement**

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (if not paid, enter -0-)	(D) Contributions to employee benefit plans and deferred compensation	(E) Expense account and other allowances
DAVID P STEINMANN NEW YORK, NY	CHAIRMAN 0	0	0	0
STEVEN LEVY NEW YORK, NY	CHAIRMAN 0	0	0	0
SCOTT ROSENBLUM NEW YORK, NY	CHAIRMAN 0	0	0	0
ALBERT WOOD PHILADLEPHIA, PA	CHAIRMAN 0	0	0	0
LAWRENCE GOULD BEACHWOOD, OH	CHAIRMAN 0	0	0	0

Total

0	0	0
---	---	---



Middle East Forum  
Gain (Loss) on Sale of Securities  
Page 1, Line 8, Column A  
12/31/2002

		<u>Sales Price</u>	<u>Cost/ Market Value</u>	<u>Gain (Loss)</u>
Cantone Research				
Commerce Bank	50	2,187.33	2,210.00	(22.67)
Immunex Corp	93	2,344.67	2,344.67	-
Patterson UTI	23	716.07	743.00	(26.93)
Wachovia Corp	29	1,008.07	1,061.11	(53.04)
		<u>6,256.14</u>	<u>6,358.78</u>	<u>(102.64)</u>

# Application for Extension of Time to File an Exempt Organization Return

Department of the Treasury  
Internal Revenue Service

► File a separate application for each return

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box
- If you are filing for an **Additional (not automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form)

**Note.** Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.

## Part I Automatic 3-Month Extension of Time — Only submit original (no copies needed)

**Note** Form 990-T corporations requesting an automatic 6-month extension — check this box and complete Part I only

All other corporations (including Form 990-C filers) must use Form 7004 to request an extension of time to file income tax returns. Partnerships, REMICs and trusts must use Form 8736 to request an extension of time to file Form 1065, 1066, or 1041

Type or print File by the due date for filing your return. See instructions	Name of Exempt Organization <b>MIDDLE EAST FORUM</b>	Employer identification number <b>23-7749796</b>
	Number, street, and room or suite number. If a P.O. box, see instructions <b>1500 WALNUT STREET, #1050</b>	
	City, town, or post office. For a foreign address, see instructions <b>PHILADELPHIA</b>	state ZIP code <b>PA 19102</b>

### Check type of return to be filed (file a separate application for each return)

- |  |  |                                    |
|--|--|------------------------------------|
| <input checked="" type="checkbox"/> Form 990 | <input type="checkbox"/> Form 990-T (corporation)                    | <input type="checkbox"/> Form 4720 |
| <input type="checkbox"/> Form 990-BL         | <input type="checkbox"/> Form 990-T (Section 401(a) or 408(a) trust) | <input type="checkbox"/> Form 5227 |
| <input type="checkbox"/> Form 990-EZ         | <input type="checkbox"/> Form 990-T (trust other than above)         | <input type="checkbox"/> Form 6069 |
| <input type="checkbox"/> Form 990-PF         | <input type="checkbox"/> Form 1041-A                                 | <input type="checkbox"/> Form 8870 |

- If the organization does not have an office or place of business in the United States, check this box
- If this is for a **Group Return**, enter the organization's four digit Group Exemption Number (GEN) \_\_\_\_\_ If this is for the whole group, check this box . If it is for part of the group, check this box  and attach a list with the names and EINs of all members the extension will cover.

1 I request an automatic 3-month (6-month, for 990-T corporation) extension of time until Aug 15, 20 03, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

- calendar year 20 02 or
- tax year beginning \_\_\_\_\_, 20 \_\_\_\_\_, and ending \_\_\_\_\_, 20 \_\_\_\_\_

2 If this tax year is for less than 12 months, check reason:  Initial return  Final return  Change in accounting period

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions. \$ \_\_\_\_\_

b If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit. \$ \_\_\_\_\_

c **Balance Due.** Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions. \$ \_\_\_\_\_

### Signature and Verification

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, and that I am authorized to prepare this form.

Signature ►  Title ► CPA Date ► 5/12/03

If you are filing for an Additional (not automatic) 3-Month Extension, complete only Part II and check this box

Note: Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.

If you are filing for an Automatic 3-Month Extension, complete only Part I (on page 1)

Part II Additional (not automatic) 3-Month Extension of Time - Must File Original and One Copy.

Name of Exempt Organization: MIDDLE EAST FORUM
Employer identification number: 23-7749796
Number street, and room or suite number: 1500 WALNUT STREET, #1050
City, town or post office state, and ZIP code: PHILADELPHIA PA 19102

Check type of return to be filed (file a separate application for each return)
[X] Form 990 [ ] Form 990-EZ [ ] Form 990-T (Section 401(a) or 408(a) trust) [ ] Form 1041 A [ ] Form 5227 [ ] Form 8870
[ ] Form 990 BL [ ] Form 990-PF [ ] Form 990-T (trust other than above) [ ] Form 4720 [ ] Form 6069

Stop: Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.
If the organization does not have an office or place of business in the United States, check this box [ ]
If this is for a Group Return, enter the organizations four digit Group Exemption Number (GEN) \_\_\_\_\_ If this is for the whole group, check this box [ ] If it is part of the group, check this box [ ] and attach a list with the names and EINs of all members the extension is for \_\_\_\_\_

4 I request an additional 3-month extension of time until Nov 17, 2003
5 For calendar year 2002, or other tax year beginning 2002 and ending 2002
6 If this tax year is for less than 12 months, check reason [ ] Initial return [ ] Final return [ ] Change in accounting period
7 State in detail why you need the extension
Additional time is required to compile the information needed to file a complete and accurate tax return

8a If this application is for Form 990 BL, 990 PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits See instructions \$ \_\_\_\_\_
b If this application is for Form 990 PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868 \$ \_\_\_\_\_
c Balance due. Subtract line 8b from line 8a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System) See instructions \$ \_\_\_\_\_

Signature and Verification
Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true correct, and complete, and that I am authorized to prepare this form
Signature: [Handwritten Signature] Title: CPA Date: 08/07/03

Notice to Applicant - To be Completed by the IRS
We have approved this application Please attach this form to the organization's return [X]
We have not approved this application However, we have granted a 10-day grace period from the later of the date shown below or the due date of the organization's return (including any prior extensions) This grace period is considered to be a valid extension of time for elections otherwise required to be made on a timely filed return Please attach this form to the organization's return [ ]
We have not approved this application After considering the reasons stated in item 7, we cannot grant your request for an extension of time to file We are not granting a 10-day grace period [ ]
We cannot consider this application because it was filed after the due date of the return for which an extension was requested [ ]
Other [ ]

EXTENSION APPROVED
AUG 15 2003

Director By \_\_\_\_\_ Date: AUG 15 2003

Alternate Mailing Address - Enter the address if you want the copy of this application for an additional 3-month extension returned to a different address than the one entered above
LINDA WEISKOPP, FIELD DIRECTOR, SUBMISSION PROCESSING, OGDEN

Name: Murray N Greenberg
Number and street (include suite, room, or apartment number) or a P O box number: 425 Commerce Dr Ste 150
City or town, province or state, and country (including postal or ZIP code): Fort Washington PA 19034