Form **990**

Department of the Treasury
Internal Revenue Service

# 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)**

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

OMB No 1545-0047

**2002**

**Open to Public Inspection**

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

B Check if applicable
- [ ] Address change
- [ ] Name change
- [ ] Initial return
- [ ] Final return
- [ ] Amended return
- [ ] Application pending

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

C Name of organization: THE WASHINGTON INSTITUTE FOR NEAR EAST POLICY

Number and street (or P O box if mail is not delivered to street address): 1828 L STREET, NW — Room/suite: 1050

City or town: WASHINGTON — State or country: DC — ZIP + 4: 20036

D Employer identification number: 52-1376034

E Telephone number: 202-452-0650

F Accounting method: [ ] Cash [X] Accrual [ ] Other (specify) ▶

• 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? [ ] Yes [X] No

H(b) If "Yes" enter number of affiliates ▶

H(c) Are all affiliates included? [ ] Yes [ ] No (If "No" attach a list See instructions )

H(d) Is this a separate return filed by an organization covered by a group ruling? [ ] Yes [X] No

I Enter 4 digit GEN ▶

G Web site ▶ www washingtoninstitute org

J ORGANIZATION TYPE (check only one) ▶ [X] 501(c) ( 3 ) ◀ (insert no ) [ ] 4947(a)(1) OR [ ] 527

K Check here ▶ [ ] if the organization's gross receipts are normally not more than $25 000 The organization need not file a return with the IRS but if the organization received a Form 990 Package in the mail it should file a return without financial data SOME STATES REQUIRE A COMPLETE RETURN

M Check ▶ [ ] if the organization is NOT required to attach Sch B (Form 990 990-EZ or 990-PF)

L Gross receipts Add lines 6b 8b, 9b, and 10b to line 12 ▶ 5,351,756

## Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See page 17 of the instructions )

| | Line | Description | (A) Securities | Ref | (B) Other / Amount | Line | Amount |
|---|---|---|---|---|---|---|---|
| Revenue | 1 | Contributions, gifts, grants, and similar amounts received | | | | | |
| | a | Direct public support | | 1a | 3,551,998 | | |
| | b | Indirect public support | | 1b | | | |
| | c | Government contributions (grants) | | 1c | | | |
| | d | TOTAL (add lines 1a through 1c) (cash $ 3,390,298 noncash $ 161,700 ) | | | | 1d | 3,551,998 |
| | 2 | Program service revenue including government fees and contracts (from Part VII, line 93) | | | | 2 | 54,844 |
| | 3 | Membership dues and assessments | | | | 3 | |
| | 4 | Interest on savings and temporary cash investments | | | | 4 | 9,102 |
| | 5 | Dividends and interest from securities | | | | 5 | 103,108 |
| | 6 a | Gross rents | | 6a | | | |
| | b | Less rental expenses | | 6b | | | |
| | c | Net rental income or (loss) (subtract line 6b from line 6a) | | | | 6c | 0 |
| | 7 | Other investment income (describe ▶ INTEREST AND DIVIDENDS - SEE STATEMENT 10 ) | | | | 7 | 194,563 |
| | 8 a | Gross amount from sales of assets other than inventory | 1,193,141 | 8a | 245,000 | | |
| | b | Less cost or other basis and sales expenses | 1,307,542 | 8b | 242,652 | | |
| | c | Gain or (loss) (attach schedule) STATEMENT 1 | -114,401 | 8c | 2,348 | | |
| | d | Net gain or (loss) (combine line 8c, columns (A) and (B)) | | | | 8d | -112,053 |
| | 9 | Special events and activities (attach schedule) | | | | | |
| | a | Gross revenue (not including $ ____ of contributions reported on line 1a) | | 9a | | | |
| | b | Less direct expenses other than fundraising expenses | | 9b | | | |
| | c | Net income or (loss) from special events (subtract line 9b from line 9a) | | | | 9c | 0 |
| | 10 a | Gross sales of inventory, less returns and allowances | | 10a | | | |
| | b | Less cost of goods sold | | 10b | | | |
| | c | Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a) | | | | 10c | 0 |
| | 11 | Other revenue (from Part VII, line 103) | | | | 11 | |
| | 12 | TOTAL REVENUE (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11) | | | | 12 | 3,801,562 |
| Expenses | 13 | Program services (from line 44, column (B)) | | | | 13 | 2,706,723 |
| | 14 | Management and general (from line 44, column (C)) | | | | 14 | 513,915 |
| | 15 | Fundraising (from line 44, column (D)) | | | | 15 | 370,451 |
| | 16 | Payments to affiliates (attach schedule) | | | | 16 | |
| | 17 | TOTAL EXPENSES (add lines 16 and 44, column (A)) | | | | 17 | 3,591,089 |
| Net Assets | 18 | Excess or (deficit) for the year (subtract line 17 from line 12) | | | | 18 | 210,473 |
| | 19 | Net assets or fund balances at beginning of year (from line 73, column (A)) | | | | 19 | 11,917,030 |
| | 20 | Other changes in net assets or fund balances (attach explanation) STATEMENT 2 | | | | 20 | -696,398 |
| | 21 | Net assets or fund balances at end of year (combine lines 18, 19, and 20) | | | | 21 | 11,431,105 |

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**Part II** **Statement of Functional Expenses** All organizations must complete column (A) Columns (B) (C) and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others (See page 21 of the instructions )

| | *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 (attach schedule) (cash $ noncash $ ) | 22 | 0 | | | |
| 23 | Specific assistance to individuals (attach schedule) | 23 | 0 | | | |
| 24 | Benefits paid to or for members (attach schedule) | 24 | 0 | | | |
| 25 | Compensation of officers, directors, etc | 25 | 200,000 | 182,000 | 14,667 | 3,333 |
| 26 | Other salaries and wages | 26 | 1,396,347 | 981,768 | 238,664 | 175,915 |
| 27 | Pension plan contributions | 27 | 81,596 | 55,322 | 15,422 | 10,852 |
| 28 | Other employee benefits | 28 | 154,892 | 107,585 | 27,920 | 19,387 |
| 29 | Payroll taxes | 29 | 100,899 | 68,402 | 19,031 | 13,466 |
| 30 | Professional fundraising fees | 30 | 0 | | | |
| 31 | Accounting fees | 31 | 12,040 | 0 | 12,040 | 0 |
| 32 | Legal fees | 32 | 0 | | | |
| 33 | Supplies | 33 | 35,552 | 27,096 | 4,952 | 3,504 |
| 34 | Telephone | 34 | 45,195 | 37,724 | 4,124 | 3,347 |
| 35 | Postage and shipping | 35 | 47,168 | 37,885 | 2,863 | 6,420 |
| 36 | Occupancy | 36 | 304,568 | 232,128 | 42,423 | 30,017 |
| 37 | Equipment rental and maintenance | 37 | 89,188 | 67,975 | 12,423 | 8,790 |
| 38 | Printing and publications | 38 | 174,359 | 152,589 | 5,234 | 16,536 |
| 39 | Travel | 39 | 182,530 | 148,900 | 298 | 33,332 |
| 40 | Conferences, conventions, and meetings | 40 | 313,501 | 273,395 | 10,235 | 29,871 |
| 41 | Interest | 41 | 0 | | | |
| 42 | Depreciation, depletion, etc (attach schedule) STMT 3 | 42 | 57,558 | 43,868 | 8,017 | 5,673 |
| 43 | Other expenses not covered above (itemize) a | 43a | 0 | | | |
| b | | 43b | 0 | | | |
| c | | 43c | 0 | | | |
| d | | 43d | 0 | | | |
| e | | 43e | 0 | | | |
| f | STATEMENT 4 | 43f | 395,696 | 290,086 | 95,602 | 10,008 |
| 44 | TOTAL FUNCTIONAL EXPENSES (add lines 22 through 43) ORGANIZATIONS COMPLETING COLUMNS (B)-(D) CARRY THESE TOTALS TO LINES 13-15 | 44 | 3,591,089 | 2,706,723 | 513,915 | 370,451 |

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** (See page 24 of the instructions )

What is the organization's primary exempt purpose? ▶ STATEMENT 5

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

| | | Program Service Expenses (Required for 501(c)(3) and (4) orgs and 4947(a)(1) trusts but optional for others ) |
|---|---|---|
| a | SEE STATEMENT 6 (Grants and allocations $ ) | 1,736,518 |
| b | SEMINARS AND CONFERENCES - 43 POLICY FORUMS, 29 BRIEFING MEETINGS, 10 IN-HOUSE BRIEFING MEETINGS, ONE 3-DAY CONFERENCE AND ONE 2-DAY CONFERENCE EDUCATIONAL TO PROMOTE THE PURPOSE OF THE ORGANIZATION (Grants and allocations $ ) | 414,353 |
| c | FELLOWSHIPS - 5 FELLOWS, 5 VISITING FELLOWS, 5 MILITARY FELLOWS , CONDUCTED RESEARCH ANI ANALYSIS OF POLITICAL ISSUES IN THE NEAR EAST (Grants and allocations $ ) | 385,955 |
| d | WASHINGTON APPRENTICESHIP PROGRAM - 2 RESEARCH ASSISTANTS, ASSISTED IN THE COLLECTION AND ANALYSIS OF RESEARCH MATERIALS PERTAINING TO POLITICAL ISSUES IN THE MIDDLE EAST (Grants and allocations $ ) | 50,000 |
| e | Other program services (attach schedul STATEMENT 7 (Grants and allocations $ ) | 119,897 |
| f | TOTAL OF PROGRAM SERVICE EXPENSES (should equal line 44, column (B), Program services) ▶ | 2,706,723 |

**Part IV** **Balance Sheets** (See page 24 of the 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 | | | 350 | 45 | 350 |
| | 46 | Savings and temporary cash investments | | | 332,552 | 46 | 1,515,400 |
| | 47 a | Accounts receivable | 47a | 11,554 | | | |
| | b | Less allowance for doubtful accounts | 47b | 0 | 7,046 | 47c | 11,554 |
| | 48 a | Pledges receivable | 48a | 2,312,734 | | | |
| | b | Less allowance for doubtful accounts | 48b | 100,000 | 2,711,375 | 48c | 2,212,734 |
| | 49 | Grants receivable | | | 0 | 49 | 0 |
| | 50 | Receivables from officers, directors, trustees, and key employees (attach schedule) | | | 5,385 | 50 | 0 |
| | 51 a | Other notes and loans receivable (attach schedule) | 51a | 0 | | | |
| | b | Less allowance for doubtful accounts | 51b | 0 | 0 | 51c | 0 |
| | 52 | Inventories for sale or use | | | 0 | 52 | 0 |
| | 53 | Prepaid expenses and deferred charges | | | 17,863 | 53 | 55,592 |
| | 54 | Investments - securities (attach schedule ▶ ☐ Cost ☒ FMV | | ST 8 9 | 5,583,912 | 54 | 4,227,082 |
| | 55 a | Investments - land, buildings, and equipment basis | 55a | | | | |
| | b | Less accumulated depreciation (attach schedule) | 55b | | 0 | 55c | 0 |
| | 56 | Investments - other (attach schedule) | | STATEMENT 10 | 3,290,608 | 56 | 3,450,411 |
| | 57 a | Land, buildings, and equipment basis | 57a | 659,313 | | | |
| | b | Less accumulated depreciation (attach schedule) STMT 11 | 57b | 522,015 | 151,645 | 57c | 137,298 |
| | 58 | Other assets (describe ▶ DEPOSITS ) | | | 21,815 | 58 | 21,815 |
| | 59 | TOTAL ASSETS (add lines 45 through 58) (must equal line 74) | | | 12,122,551 | 59 | 11,632,236 |
| Liabilities | 60 | Accounts payable and accrued expenses | | | 205,521 | 60 | 201,131 |
| | 61 | Grants payable | | | 0 | 61 | 0 |
| | 62 | Deferred revenue | | | 0 | 62 | 0 |
| | 63 | Loans from officers, directors trustees, and key employees (attach schedule) | | | 0 | 63 | 0 |
| | 64 a | Tax-exempt bond liabilities (attach schedule) | | | 0 | 64a | 0 |
| | b | Mortgages and other notes payable (attach schedule) | | | 0 | 64b | 0 |
| | 65 | Other liabilities (describe ▶ ) | | | 0 | 65 | 0 |
| | 66 | TOTAL LIABILITIES (add lines 60 through 65) | | | 205,521 | 66 | 201,131 |
| Net Assets or Fund Balances | | **Organizations that follow SFAS 117, check here** ▶ ☒ and complete lines 67 through 69 and lines 73 and 74 | | | | | |
| | 67 | Unrestricted | | | 10,752,849 | 67 | 10,270,380 |
| | 68 | Temporarily restricted | | | 1,164,181 | 68 | 1,160,725 |
| | 69 | Permanently restricted | | | 0 | 69 | 0 |
| | | **Organizations that do not follow SFAS 117, check here** ▶ ☐ 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 | TOTAL NET ASSETS OR FUND BALANCES (add lines 67 through 69 OR lines 70 through 72, column (A) MUST equal line 19, column (B) MUST equal line 21) | | | 11,917,030 | 73 | 11,431,105 |
| | 74 | TOTAL LIABILITIES AND NET ASSETS / FUND BALANCES (add lines 66 and 73) | | | 12,122,551 | 74 | 11,632,236 |

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

**Part IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return** (See page 26 of the instructions )

| | | | |
|---|---|---|---|
| a | Total revenue gains and other support per audited financial statements ► | a | 3,105,164 |
| b | Amounts included on line a but not on line 12, Form 990 | | |
| (1) | Net unrealized gains on investments $ -696,398 | | |
| (2) | Donated services and use of facilities $ | | |
| (3) | Recoveries of prior year grants $ | | |
| (4) | Other (specify) $ | | |
| | Add amounts on lines (1) through (4) ► | b | -696,398 |
| c | Line a minus line b ► | c | 3,801,562 |
| d | Amounts included on line 12, Form 990 but not on line a | | |
| (1) | Investment expenses not included on line 6b, Form 990 $ | | |
| (2) | Other (specify) $ | | |
| | Add amounts on lines (1) and (2) ► | d | 0 |
| e | Total revenue per line 12 Form 990 (line c plus line d) ► | e | 3,801,562 |

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

| | | | |
|---|---|---|---|
| a | Total expenses and losses per audited financial statements ► | a | 3,591,089 |
| b | Amounts included on line a but not on line 17, Form 990 | | |
| (1) | Donated services and use of facilities $ | | |
| (2) | Prior year adjustments reported on line 20, Form 990 $ | | |
| (3) | Losses reported on line 20, Form 990 $ | | |
| (4) | Other (specify) $ | | |
| | Add amounts on lines (1) through (4) ► | b | 0 |
| c | Line a minus line b ► | c | 3,591,089 |
| d | Amounts included on line 17, Form 990 but not on line a | | |
| (1) | Investment expenses not included on line 6b, Form 990 $ | | |
| (2) | Other (specify) $ | | |
| | Add amounts on lines (1) and (2) ► | d | 0 |
| e | Total expenses per line 17, Form 990 (line c plus line d) ► | e | 3,591,089 |

**Part V List of Officers, Directors, Trustees, and Key Employees** (List each one even if not compensated, see page 26 of the 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 & deferred compensation | (E) Expense account and other allowances |
|---|---|---|---|---|
| ROBERT SATLOFF | EXECUTIVE DIRECTOR 40 HOURS | 66,667 | 16,604 | |
| DENNIS ROSS | DIRECTOR 40 HOURS | 133,333 | 19,604 | |
| SEE NOTE 1 FOR ABOVE KEY EMPLOYEES | | | | |
| SEE ATTACHED LIST OF OFFICERS, AND TRUSTEES | 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 page 26 of the instructions

| Part VI | Other Information (See page 27 of the instructions ) | | Yes | No |
|---|---|---|---|---|
| 76 | Did the organization engage in any activity not previously reported to the IRS? If "Yes ' attach a detailed description of each activity | 76 | | X |
| 77 | Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes | 77 | X | |
| 78 a | Did the organization have unrelated business gross income of $1,000 or more during the year covered by this return? | 78a | | X |
| b | If "Yes," has it filed a tax return on FORM 990-T for this year? | 78b | | |
| 79 | Was there a liquidation dissolution termination, or substantial contraction during the year? If "Yes " attach a statement | 79 | | X |
| 80 a | 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? | 80a | | X |
| b | If "Yes," enter the name of the organization ► ______ and check whether it is ☐ exempt OR ☐ nonexempt | | | |
| 81 a | Enter direct or indirect political expenditures See line 81 instructions — 81a: 0 | | | |
| b | Did the organization file FORM 1120-POL for this year? | 81b | | X |
| 82 a | 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? | 82a | | X |
| 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 ) — 82b | | | |
| 83 a | Did the organization comply with the public inspection requirements for returns and exemption applications? | 83a | X | |
| b | Did the organization comply with the disclosure requirements relating to quid pro quo contributions? | 83b | X | |
| 84 a | Did the organization solicit any contributions or gifts that were not tax deductible? | 84a | | X |
| b | If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? N/A | 84b | | |
| 85 | 501(c)(4), (5), or (6) organizations a Were substantially all dues nondeductible by members? N/A | 85a | | |
| b | Did the organization make only in-house lobbying expenditures of $2,000 or less? N/A | 85b | | |
| | 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 | | | |
| c | Dues, assessments, and similar amounts from members — 85c: N/A | | | |
| d | Section 162(e) lobbying and political expenditures — 85d: N/A | | | |
| e | Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices — 85e: N/A | | | |
| f | Taxable amount of lobbying and political expenditures (line 85d less 85e) — 85f: N/A | | | |
| g | Does the organization elect to pay the section 6033(e) tax on the amount on line 85f? N/A | 85g | | |
| h | 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? N/A | 85h | | |
| 86 | 501(c)(7) orgs Enter a Initiation fees and capital contributions included on line 12 — 86a: N/A | | | |
| b | Gross receipts, included on line 12, for public use of club facilities — 86b: N/A | | | |
| 87 | 501(c)(12) orgs Enter a Gross income from members or shareholders — 87a: N/A | | | |
| b | Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them ) — 87b: N/A | | | |
| 88 | 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 | 88 | | X |
| 89 a | 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 | 501(c)(3) and 501(c)(4) orgs 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 | 89b | | 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 | | | |
| 90 a | List the states with which a copy of this return is filed ► DISTRICT OF COLUMBIA | | | |
| b | Number of employees employed in the pay period that includes March 12, 2002 (See instructions ) — 90b: 29 | | | |
| 91 | The books are in care of ► THE ORGANIZATION Telephone no ► 202 452-0650; Located at ► SEE PAGE 1 ZIP + 4 ► 20036 | | | |
| 92 | Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of FORM 1041 - Check here ► ☐ and enter the amount of tax-exempt interest received or accrued during the tax year ► 92: N/A | | | |

**Part VII Analysis of Income-Producing Activities** (See page 31 of the instructions )

| Note *Enter gross amounts unless otherwise indicated* | Unrelated business income | | Excluded by section 512 513 or 514 | | (E) |
|---|---|---|---|---|---|
| | (A) Business code | (B) Amount | (C) Exclusion code | (D) Amount | Related or exempt function income |
| 93 Program service revenue | | | | | |
| a PUBLICATION SALES | | | | | 54,844 |
| b | | | | | |
| c | | | | | |
| d | | | | | |
| e | | | | | |
| f Medicare/Medicaid payments | | | | | |
| g Fees and contracts from government agencies | | | | | |
| 94 Membership dues and assessments | | | | | |
| 95 Interest on savings and temporary cash investments | | | 14 | 9,102 | |
| 96 Dividends and interest from securities | | | 14 | 103,108 | |
| 97 Net rental income or (loss) from real estate | | | | | |
| a debt-financed property | | | | | |
| b not debt-financed property | | | | | |
| 98 Net rental income or (loss) from personal property | | | | | |
| 99 Other investment income | | | 14 | 194,563 | |
| 100 Gain or (loss) from sales of assets other than inventory | | | 18 | -112,053 | |
| 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)) | | 0 | | 194,720 | 54,844 |
| 105 TOTAL (add line 104, columns (B) (D), and (E)) ▶ | | | | | 249,564 |

**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 page 32 of the 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) |
|---|---|
| 93a | INCOME FROM PUBLICATIONS WRITTEN BY THE ORGANIZATION'S EMPLOYEES, VISITING FELLOWS, |
| | AND OTHERS TO PROMOTE A BALANCED AND REALISTIC UNDERSTANDING OF AMERICAN INTERESTS |
| | IN THE NEAR EAST |
| | |

**Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities** (See page 32 of the 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 page 33 of the instructions )

**(a)** Did the organization during the year, receive any funds, directly or indire[redacted]

**(b)** Did the organization, during the year, pay premiums, directly or in[redacted]

**Note** *If " Yes" to (b) file Form 8870 AND Form 4720 (see instruction*[redacted]

**Please Sign Here**

Under penalties of perjury I declare that I have examined this return [redacted]
and belief it is true correct and complete Declaration of preparer (o[redacted]

▶ Signature of officer [redacted]

▶ FRED S LAFER
Type or print name and title

**Paid Preparer's Use Only**

Preparer's signature ▶ CPA | Date [redacted]

Firm's name (or yours if self-employed) address and ZIP + 4 ▶ GELMAN, ROSENBERG & FREE[redacted]
4550 MONTGOMERY AVE , SUIT[redacted]

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

Department of the Treasury
Internal Revenue Service

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

**(Except Private Foundation) and Section 501(e), 501(f), 501(k), 501(n), or Section 4947(a)(1) Nonexempt Charitable Trust**
**Supplementary Information - (See separate instructions.)**
**MUST be completed by the above organizations and attached to their Form 990 or 990-EZ**

OMB No 1545-0047

**2002**

Name of the organization: THE WASHINGTON INSTITUTE FOR NEAR EAST POLICY

**Employer identification number:** 52-1376034

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

| (a) Name and address of each employee paid more than $50,000 | (b) Title and average hours per week devoted to position | (c) Compensation | (d) Contributions to employee benefit plans & deferred compensation | (e) Expense account and other allowances |
|---|---|---|---|---|
| DAVID MAKOVSKY<br>ALL C/O THE ORGANIZATION | SENIOR FELLOW<br>40 HOURS | 146,847 | 14,204 | |
| LAURA MILSTEIN | DEVELOPMENT DIRECTOR<br>40 HOURS | 137,930 | 13,134 | |
| PATRICK CLAWSON | DIRECTOR OF RESEARCH<br>40 HOURS | 120,414 | 11,004 | |
| MATHEW LEVITT | SENIOR FELLOW<br>40 HOURS | 72,090 | 0 | |
| NINA BISGYER | ADMINISTRATOR<br>40 HOURS | 65,144 | 5,200 | |
| Total number of other employees paid over $50,000 | 1 | | | |

**Part II** **Compensation of the Five Highest Paid Independent Contractors for Professional Services**
(See page 2 of the instructions List each one (whether individuals or firms) If there are none, enter "None ")

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

## Part III Statements About Activities (See page 2 of the 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 $ 0 **(Must equal amounts on line 38,** Part VI-A, or line i 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? STATEMENT 12 | 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)? FORM 990 PART V | 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 pages 3 through 5 of the instructions )

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

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

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

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 )

11 a [X] 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 ) STATEMENT 13

11 b [ ] A community trust Section 170(b)(1)(A)(vi) (Also complete the SUPPORT SCHEDULE in Part IV-A )

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

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

Provide the following information about the supported organizations (See page 5 of the instructions )

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

14 [ ] An organization organized and operated to test for public safety Section 509(a)(4) (See page 5 of the 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 ) | 4,242,346 | 4,075,713 | 2,899,011 | 2,304,869 | 13,521,939 |
| 16 | Membership fees received | | | | | 0 |
| 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 | 41,043 | 23,818 | 24,694 | 20,368 | 109,923 |
| 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 | 516,281 | 238,769 | 218,665 | 279,423 | 1,253,138 |
| 19 | Net income from unrelated business activities not included in line 18 | | | | | 0 |
| 20 | Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf | | | | | 0 |
| 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 | | | | | 0 |
| 22 | Other income Attach a schedule Do not include gain or (loss) from sale of capital assets | | | | | 0 |
| 23 | Total of lines 15 through 22 | 4,799,670 | 4,338,300 | 3,142,370 | 2,604,660 | 14,885,000 |
| 24 | Line 23 minus line 17 | 4,758,627 | 4,314,482 | 3,117,676 | 2,584,292 | 14,775,077 |
| 25 | Enter 1% of line 23 | 47,997 | 43,383 | 31,424 | 26,047 | |

**26** ORGANIZATIONS DESCRIBED ON LINES 10 OR 11 **a** Enter 2% of amount in column (e), line 24 — **26a** 295,502

**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** 1,414,293

**c** Total support for section 509(a)(1) test Enter line 24, column (e) — **26c** 14,775,077

**d** Add Amounts from column (e) for lines 18 1,253,138 19 0 22 0 26b 1,414,293 — **26d** 2,667,431

**e** Public support (line 26c minus line 26d total) — **26e** 12,107,646

**f** PUBLIC SUPPORT PERCENTAGE (LINE 26E (NUMERATOR) DIVIDED BY LINE 26C (DENOMINATOR)) — **26f** 81 95%

**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 0 16 0 17 0 20 0 21 0 — **27c** N/A

**d** Add Line 27a total 0 and line 27b total 0 — **27d** N/A

**e** Public support (line 27c total minus line 27d total) — **27e** N/A

**f** Total support for section 509(a)(2) test Enter amount from line 23, column (e) — **27f** N/A

**g** PUBLIC SUPPORT PERCENTAGE (LINE 27E (NUMERATOR) DIVIDED BY LINE 27F (DENOMINATOR)) — **27g** N/A

**h** INVESTMENT INCOME PERCENTAGE (LINE 18, COLUMN (E) (NUMERATOR) DIVIDED BY LINE 27F (DENOMINATOR)) — **27h** N/A

**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 page 7 of the instructions )
**(To be completed ONLY by schools that checked the box on line 6 in Part IV)** N/A

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

**Part VI-A** **Lobbying Expenditures by Electing Public Charities** (See page 9 of the 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 |
|---|---|---|---|---|
| 36 | Total lobbying expenditures to influence public opinion (grassroots lobbying) | 36 | | |
| 37 | Total lobbying expenditures to influence a legislative body (direct lobbying) | 37 | | |
| 38 | Total lobbying expenditures (add lines 36 and 37) | 38 | 0 | 0 |
| 39 | Other exempt purpose expenditures | 39 | | |
| 40 | Total exempt purpose expenditures (add lines 38 and 39) | 40 | 0 | 0 |
| 41 | Lobbying nontaxable amount Enter the amount from the following table - | 41 | 0 | 0 |
| 42 | Grassroots nontaxable amount (enter 25% of line 41) | 42 | 0 | 0 |
| 43 | Subtract line 42 from line 36 Enter -0- if line 42 is more than line 36 | 43 | 0 | 0 |
| 44 | Subtract line 41 from line 38 Enter -0- if line 41 is more than line 38 | 44 | 0 | 0 |

| 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 |

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

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

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below See the instructions for lines 45 through 50 on page 11 of the instructions ) N/A

| | Lobbying Expenditures During 4-Year Averaging Period | | | | |
|---|---|---|---|---|---|
| **Calendar year (or fiscal year beginning in)** | **(a)** 2002 | **(b)** 2001 | **(c)** 2000 | **(d)** 1999 | **(e)** Total |
| 45 Lobbying nontaxable amount | | | | | 0 |
| 46 Lobbying ceiling amount (150% of line 45(e)) | | | | | 0 |
| 47 Total lobbying expenditures | | | | | 0 |
| 48 Grassroots nontaxable amount | | | | | 0 |
| 49 Grassroots ceiling amount (150% of line 48(e)) | | | | | 0 |
| 50 Grassroots lobbying expenditures | | | | | 0 |

**Part VI-B** **Lobbying Activity by Nonelecting Public Charities**
(For reporting only by organizations that did not complete Part VI-A) (See page 11 of the instructions ) N/A

| During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of | Yes | No | Amount |
|---|---|---|---|
| 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 ) | | | 0 |

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 page 12 of the 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?

| | | Yes | No |
|---|---|---|---|
| a Transfers from the reporting organization to a noncharitable exempt organization of | | | |
| (i) Cash | 51a(i) | | X |
| (ii) Other assets | a(ii) | | X |
| b Other transactions | | | |
| (i) Sales or exchanges of assets with a noncharitable exempt organization | b(i) | | X |
| (ii) Purchases of assets from a noncharitable exempt organization | b(ii) | | X |
| (iii) Rental of facilities, equipment, or other assets | b(iii) | | X |
| (iv) Reimbursement arrangements | b(iv) | | X |
| (v) Loans or loan guarantees | b(v) | | X |
| (vi) Performance of services or membership or fundraising solicitations | b(vi) | | X |
| c Sharing of facilities, equipment, mailing lists, other assets, or paid employees | c | | X |

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 N/A

| (a) Line no | (b) Amount involved | (c) Name of noncharitable exempt organization | (d) Description of transfers, transactions, and sharing arrangements |
|---|---|---|---|
| | | | |

52 a 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

| (a) Name of organization | (b) Type of organization | (c) Description of relationship |
|---|---|---|
| | | |

FORM 990 GAIN (LOSS) FROM SALE OF ASSETS STATEMENT 1
PART 1, LINE 8

| DESCRIPTION | GROSS SALE PRICE | COST OR OTHER BASIS | EXPENSE OF SALE | NET GAIN OR (LOSS) |
|---|---|---|---|---|
| MARKETABLE SECURITIES | 1,193,141 | 1,307,542 | 0 | (114,401) |
| GOVERNMENT BONDS | 45,000 | 42,950 | 0 | 2,050 |
| OTHER INVESTMENTS | 200,000 | 199,702 | 0 | 298 |
| TO FORM 990 PART I LINE 8 | 1,438,141 | 1,550,194 | 0 | (112,053) |

FORM 990 OTHER CHANGES IN NET ASSETS OR FUND BALANCES STATEMENT 2
PART I, LINE 20

| DESCRIPTION | AMOUNT |
|---|---|
| UNREALIZED LOSS ON INVESTMENTS | (696,398) |
| TOTAL TO FORM 990, PART I, LINE 20 | (696,398) |

FORM 990 DEPRECIATION, DEPLETION, ETC STATEMENT 3
PART II, LINE 42

| | DATE PLACED IN SERVICE | METHOD | LIFE OR RATE | COST OR OTHER BASIS | ACCUM DEPREC / AMORT | CURRENT YEAR DEDUCTN |
|---|---|---|---|---|---|---|
| FURNITURE AND EQUIPMENT | VARIED | SL | 3 TO 7 | 602,024 | 486,523 | 51,496 |
| LEASEHOLD IMPROVEMENTS | VARIED | SL | 10 | 57,289 | 35,492 | 6,062 |
| TOTAL 990, PART II, LINE 42 | | | | 659,313 | 522,015 | 57,558 |

FORM 990 OTHER EXPENSES PART II, LINE 43 STATEMENT 4

| DESCRIPTION | (A) TOTAL | (B) PROGRAM SERVICES | ©) MANAGEMENT AND GENERAL | (D) FUNDRAISING |
|---|---|---|---|---|
| CONSULTANTS | 146,501 | 146,501 | 0 | 0 |
| INSURANCE | 23,413 | 17,844 | 3,261 | 2,308 |
| MISCELLANEOUS | 11,910 | 0 | 11,910 | 0 |
| AUDIO VISUAL | 34,153 | 33,807 | 207 | 139 |
| BUSINESS RELATIONS | 17,074 | 12,068 | 2,674 | 2,332 |
| CONTRACT LABOR | 13,885 | 8,214 | 5,671 | 0 |
| TECHNOLOGY FEES | 9,493 | 7,556 | 1,508 | 429 |
| ADVERTISING | 8,503 | 8,503 | 0 | 0 |
| TRAINING FEES | 20,661 | 14,579 | 1,307 | 4,775 |
| FAX EXPENSE | 41,014 | 41,014 | 0 | 0 |
| PROFESSIONAL FEES | 8,645 | 0 | 8,620 | 25 |
| UNPAID PLEDGES | 60,444 | 0 | 60,444 | 0 |
| TOTL TO FM 990 LINE 43 | 395,696 | 290,086 | 95,602 | 10,008 |

FORM 990 STATEMENT OF ORGANIZATION'S PRIMARY EXEMPT PURPOSE PART III STATEMENT 5

EXPLANATION

TO PROMOTE A BALANCED AND REALISTIC UNDERSTANDING OF AMERICAN INTERESTS IN THE NEAR EAST AMONG THE GENERAL PUBLIC AND THE NATION'S POLICY-MAKERS ACADEMICS AND JOURNALISTS

FORM 990 | STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS PART III, LINE A | STATEMENT 6

DESCRIPTION OF PROGRAM SERVICE ONE

RESEARCH AND PUBLICATIONS - ONGOING RESEARCH AND ANALYSIS OF U S INTERESTS IN THE NEAR EAST, 3 MONOGRAPHS, 1 POLICY FOCUS, 2 PROCEEDINGS, 1 MILITARY PAPER, 1 PEACEWATCH/POLICYWATCH ANTHOLOGY, 86 ARTICLES IN NEWSPAPERS, MAGAZINES AND JOURNALS, 52 PEACEWATCHES, 106 POLICYWATCHES, 148 INTERVIEWS WITH VARIOUS TELEVISION AND RADIO PROGRAMS

FORM 990 | OTHER PROGRAM SERVICES PART III, LINE E | STATEMENT 7

| DESCRIPTION | EXPENSES |
|---|---|
| MEDIA AND THE INTIFADA | 25,465 |
| CAPITAL GROUP INTERNSHIP | 1,496 |
| WEINBERG FOUNDERS CONFERENCE | 35,000 |
| MIDDLE EAST REGIONAL STRATEGIC DIALOGUE | 37,936 |
| MARCIA ROBBINS-WILF YOUNG INTERNATIONAL SCHOLARS | 20,000 |
| TOTAL TO FORM 990, PART III, LINE E | 119,897 |

THE WASHINGTON INSTITUTE FOR NEAR EAST POLICY 52-1376034

FORM 990 NON-GOVERNMENT SECURITIES STATEMENT 8
PART IV, LINE 54

| DESCRIPTION | VALUE METHOD | CORPORATE STOCKS | CORPORATE BONDS | OTHER SECURITIES | TOTAL NON-GOV'T SECURITIES |
|---|---|---|---|---|---|
| CORPORATE STOCK | MKT VAL | 3,582,698 | | | 3,582,698 |
| CORPORATE BONDS | MKT VAL | | 340,903 | | 340,903 |
| GINNIE MAES | MKT VAL | | | 272,081 | 272,081 |
| TOTAL FM 990, LN 54, COL B | | 3,582,698 | 340,903 | 272,081 | 4,195,682 |

FORM 990 GOVERNMENT SECURITIES STATEMENT 9
PART IV, LINE 54

| DESCRIPTION | VALUE METHOD | NON U S GOVERNMENT | TOTAL GOV'T SECURITIES |
|---|---|---|---|
| GOVERNMENT BONDS | MKT VAL | 31,400 | 31,400 |
| TOTAL FM 990, LINE 54, COL B | | 31,400 | 31,400 |

FORM 990 INVESTMENTS - OTHER STATEMENT 10
PART IV, LINE 56

| DESCRIPTION | VALUE METHOD | TOTAL INVESTMENTS - OTHER |
|---|---|---|
| AMERICAN MASTERS BROAD MARKET FUND, L P | MKT VAL | 1,339,241 |
| SATELLITE FUND I, L P | MKT VAL | 538,739 |
| BRENCOURT MULTI-STRATEGY, L P | MKT VAL | 529,483 |
| REDWOOD OFFSHORE FUND, LTD | MKT VAL | 639,221 |
| C W INTERNATIONAL FUND, LTD | MKT VAL | 210,027 |
| C W TRADING FUND, LTD | MKT VAL | 193,700 |
| TOTAL FM 990, LINE 56, COL B | | 3,450,411 |

FORM 990 | DEPRECIATION OF ASSETS NOT HELD FOR INVESTMENT PART IV, LINE 57 B | STATEMENT 11

| DESCRIPTION | COST OR OTHER BASIS | ACCUMULATED DEPRECIATION | BOOK VALUE |
|---|---|---|---|
| FURNITURE AND EQUIPMENT | 602,024 | 486,523 | 115,501 |
| LEASEHOLD IMPROVEMENTS | 57,289 | 35,492 | 21,797 |
| TOTAL FM 990, PART IV, LINE 57 B | 659,313 | 522,015 | 137,298 |

SCHEDULE A | STATEMENT REGARDING ACTIVITIES WITH DIRECTORS, TRUSTEES, PRINCIPAL OFFICERS OR CREATOR PART III, LINE 2 A | STATEMENT 12

IN 2002, ALBERT ABRAMSON, A TRUSTEE, WHO IS ALSO A LANDLORD OF TOWER CO , WAS PAID A TOTAL OF $316,556 FOR RENT AND ELECTRICITY THIS WAS AN ARMS LENGTH TRANSACTION AT FAIR MARKET VALUE

THE WASHINGTON INSTITUTE FOR NEAR EAST POLICY 52-1376034

SCHEDULE A | REASON FOR NON-PRIVATE FOUNDATION STATUS PART IV - LINE 11a | STATEMENT 13

ORGANIZATION WAS ISSUED A DETERMINATION LETTER DATED 5-9-96 WHICH STATED THAT IT WAS NOT A PRIVATE FOUNDATION AND THAT IT WAS DESCRIBED IN IRS SEC 509(A)(1) THE ORGANIZATION RECEIVED PUBLIC SUPPORT IN EXCESS OF 33 1/3% IN THE YEARS 1992-95

FORM 990 LIST OF OFFICERS, DIRECTORS, TRUSTEES AND KEY EMPLOYEES PART V

ADDRESS ALL TRUSTEES AND OFFICERS CAN BE CONTACTED AT THE INSTITUTES OFFICE ADDRESS - 1828 L STREET, N W , SUITE 1050, WASHINGTON D C , 20036

## 2002 LIST OF TRUSTEES

NAMES

Ken and Nira Abramowitz
Albert Abramson
Carrie and Leigh Abramson
Lorraine and Richard Abramson
Catherine and Frederick Adler
Bernyce Adler
Joan and Charles Adler
Willi and Arthur Aeder
Barry Akrongold
Elisa and Bruce Akrongold
Louise and Charles Albert
Joan and Stanford Alexander
Ricki and Zvi Alon
Ellen and Michael Alter
Evvie and William Alter
Irina and Alex Altman
Herta and Paul Amir
Carole and Al Angel
Wendy and Jim Aresty
Lily Artenstein
Helen Asher
Mary Jane and Robert Asher
Noni and Alan Aufzien
Michelle and Jonathan Aufzien
Alice and Paul Baker
Eleanor and Max Baril
Donna and Anthony Barrett
Etta and Michael Barry
Melanie and Charles Barry
Rochelle and Newton Becker
Renee and Robert Belfer
Froma and Andrew Benerofe
Judy and Howard Berkowitz
Candice and Saul Berley
Meyer Berman
Patricia Berman
Terry and Russ Bernard
Nancy and James Better
Mickey and Larry Beyer
Joan and Allen Bildner
Sylvia and Joseph Binder
Margie and Milton Bliss
Roberta and Stanley Bogen
Trudy and Richard Borow
Irma and Norman Bramen
Alan Breslauer
Elizabeth and James Breslauer
Irma and Benjamin Breslauer
Kathy and David Breslauer
Michele Breslauer and Jeffrey Abrams
Sandra and Stephen Breslauer
Susan and David Bressman
Frances Brody
Edward Broida
Addie and Harold Broitman
Andy and Charles Bronfman
Edgar Bronfman
Dorothy Brown
Ann and Michael Bunyaner
Mirie and Mark Chais
Pam and Stanley Chais

Wren and Bill Chais
Debbie and Gerald Charnoff
Judy and Michael Chasanoff
Adrianne and Jerry Cohen
Carole and Melvin Cohen
Barbara and Bertram Cohn
Judy and Stewart Colton
Toby and Leon Cooperman
Ruth and Gerald Daniel
Isabel and Joseph Davidson
Bobby and Maurice Deane
Ellen and Carey Dolgin
Sheila and Alec Engelstein
Pat and Jerry Epstein
Danielle and Shimon Erem
Edith and Henry Everett
Bernice and Leonard Fassler
Margret and Paul Feder
Esther and Sumner Feldberg
Edith and Herb Fierst
Susan and Jerrold Fine
Linda and Ira Fish
Marjorie and Max Fisher
Kathryn Fleck
Seymour Fleisher
Shirley and William Fleischer
Beverly and Howard Frank
Judy and Stanley Frankel
Sharon and Joseph Freed
Stephen Freidheim
Jason Friedland
Beulah and Jack Friedman
Karen and Howard Friedman
Lorraine and Jack Friedman
Josh Friedman
Sheree and Gerald Friedman
Amy and Anthony Fromer
Ann and Robert Fromer
Judie and Howard Ganek
Rani and Sandor Garfinkle
Susan and Michael Gelman
Rachel and Jack Gindi
Liz and Cary Glass
Michelle and Andrew Glick
Nancy and Larry Glick
Jocey and Robert Goldman
Richard Goldman
Barbara Goldmuntz
Doretta and Jona Goldrich
Roz and Abner Goldstine
Connie and Leonard Goodman
Nancy and Stanley Goodman
Paula and Jerry Gottesman
Ruth and David Gottesman
Rachel and Barney Gottstein
Ellen and Michael Granoff
Stacey Nelkin and Marco Greenberg
Phyllis Greenman
Karyn and Bruce Greenwald
Diane Troderman and Harold Grinspoon
Ahuva and Martin Gross
Sharon Gross
Lois and Richard Gunther
Phyllis and Joseph Gurwin
Marvin Haas
Janet and Barry Haimes
Shahpar and Issac Hakim
Cheryl and Fred Halpern
Nancy and Michael Halpern
Yonina Halopern
Irving Harris
Jacqueline Harris
Jonathan Harris
Nicki and Ira Harris
Joanie and Leonard Hecht
Susan and Roger Hertog
Melanie and Adam Herz
Rita and Irwin Hochberg
Stacy and Jonathan Hochberg
Jane and Michael Hoffman
Mary Jo and Buz Hoffman
Melodie Hollander
Arlene and Fred Horowitz
Jonathan Iger

Elena and Vadim Iosilevich
Joan and Michael Kahn
Stanley Kahn
Susan and David Kahn
Marjorie and Robert Kargman
Ellie and Herbert Katz
Frances Katz
Marilyn and Stanley Katz
Arlene Kaufman and Sandy Balkor
Glorya Kaufman
Florence and Robert Kaufman
Selma and Walter Kaye
Joyce Eisenberg Keefer and Melvin Keefer
Marjorie and Steven Kellner
Linda and Michael Keston
Pnina and Raphi Klein
Arlene and Robert Kogod
Dorothy and Sidney Kohl
Mindy and Jonathan Kolatch
Judy and Paul Konigsberg
Ellen and Murray Koppelman
Dorothy Kornblith
Shosh and Larry Korrub
Shirley and Aaron Kotler
Lola and Saul Kramer
Karen and Alan Krause
Constance and Harvey Krueger
Daryl and Scott Kulok
Barbara and Fred Lafer
Diane Lafer and Eric Mendelsohn
Bryna and Josh Landes
Ilse and John Lang
Frank Lautenberg
Carol and Mark Lederman
Mira and Robert Levenson
Lionel Leventhal
Phyllis and Bernard Leventhal
Irene and Howard Levine
Mildred and Abner Levine
Edward Levy, Jr
Ellen and Irwin Levy
Judy and Allyn Levy
Susan Levy
Jan and Daniel Lewis
Diana and Derek Lidow
Janet and Alexander Lidow
Julie and Alan Lidow
Leza and Eric Lidow
Belda and Marcel Lindenbaum
Bennet Lindenbaum
Matthew Lindenbaum
Barbara and Ira Lipman
Nancy and Norman Lipoff
Daniel Loeb
Bette and Jerome Lorber
Ruth Low
Janine and Peter Lowy
Sondra and David Mack
Phyllis and William Mack
Barbara and Morton Mandel
Debbie and Gil Mann
Nancy and Michael Marcus
Amy and Gregg Mashberg
Claire and Robert Mazer
Nancy and Steve Mendelow
Marcie and Richard Mervis
Barbara and David Messer
Mort Meyerson
Barbara and Henry Miller
Cheryl and Michael Minikes
Meredith Berkman and Daniel Mintz
Arlene and Mayer Mitchell
Jonathan Mitchell
Carol and Larry Mizel
Nina and Frank Moore
Sidney Moray
Sheila and James Mossman
Muriel and Jules Moster
Libbe and Joseph Murez
Gail and Melvin Nessel
Esther and Dror Nir
Shannon and Andrew Penson
Ruth and Raymond Perelman
Larry Phillips

Rona and David Picket
Jane and Nathan Pickus
Richard Plepler
Jeff Politis
Geri and Lester Pollack
Marilyn Berman and Al Pollans
Susan and Don Rappaport
Adele and Arthur Rebell
Marcia and Robert Riesman
Marcia Robbins-Wilf
Joy and Bruce Roberts
Carolyn and Sol Rosen
Nancy and Robert Rosen
Shari and Herb Rosen
Ruth and Irving Rosenbaum
Keith Rosenbloom
Nina Rosenwald
Stacy and Charles Rosenzweig
Lyn and George Ross
Mark Rothstein
Miriam and Samuel Rotrosen
Tara and James Rutman
Cheryl and Haim Saban
Sylvia and Avi Safer
Janet and Sonny Salter
Pam and Arthur Sanders
Faye and Herman Sarkowsky
Norma and Joseph Saul
Gloria Scharlin
Eleanor and Harry Schick
Aviva and Yachai Schneider
Mary and Lewis Schott
Lori and Zachary Schreiber
Wendy and James Schreiber
Edie and Marvin Schur
Lynn Schusterman
Allyne and Fred Schwartz
Miriam Schwartz
Carrie Schwarz and Matthew Kassin
David Schwarz
Miriam Schwartz
Ronald Sedley
Joan and Jerry Serchuck
Rose and Morton Serota
Frances and Joseph Shalant
Natalie and Marvin Shapiro
Renny and Bernie Shapiro
Shonni Silverberg and John Shapiro
Susan and David Sherman
Orna Shulman
Rena Shulsky
Cathy and David Siegal
Mitch Silber
Aviva and Paul Silberberg
Lawrence Silverton
Vicki and Ron Simms
Joy and David Simon
Susan and Peter Simon
Pamela and Saul Skoler
Tamar Hirschl and Harold Snyder
Barbara Sobel
Helen and Dimitri Sogoloff
Enid Soifer
Mark Solomon
Katja and Michael Sonnenfeldt
Jeanne and Richard Spring
Sylvia and Arthur Stark
Janice and Ira Starr
Louise and Michael Stein
Jean and Meyer Steinberg
Sylvia and David Steiner
Judy and Michael Steinhardt
Ann and William Stern
Betsy and Walter Stern
Denise and Tom Stern
Mary Elizabeth and David Stern
Jennifer Klein and Todd Stern
Sarah Stern and Mark Rosenblatt
Stephanie Rein and Edward Stern
Aaron Stone
Arlene and David Stone
Carol Stone
Marlene and Harold Strauss
Claire Sudler

Roselyne Swig
Lynne and Michael Tarnopol
Arlene and Joseph Taub
Marilyn and Henry Taub
Jacqui and Michael Tenzer
David Tepper
Ann and Andrew Tisch
Merryl and James Tisch
Jonathan Torop
Marina and Michael Varshisky
Beate and Henry Voremberg
Ester and Nathan Wagner
Marsha and Leon Wagner
Susan Wagner and Michael Lippitz
Zahava and Irving Wein
Joanne and Arthur Weinbach
Barbi and Lawrence Weinberg
Leslie and James Weinberg
Susan and Jeffrey Weinberg
Betty Weiner
Andrea and Loren Weiss
Edna Weiss
Molly and Howard Weiss
Judith and Norbert Weissberg
Philippe and Rosita Weissberg
Judy and Joshua Weston
Libby and Lewis Weston
Nina and Gary Wexler
Ruth White
Sheila and Harold Wilshinsky
Shoshanna and David Wingate
Carol and Joseph Wolfer
Sandra and Timothy Wuliger
Jan and Phillip Zakowsky
Roberta and Edward Zale
Barbara and Stanley Zax
Ziona and Ronald Zelazo
Desiree and Robert Zelman
Ruth Ziegler
Marilyn Ziering
Daphna and Richard Ziman
Harriet and Jerome Zimmerman
Jane and Ronald Zimmerman
Amy and Daniel Zoller
Barbara and Donald Zucker

Executive Committee 2001

CHAIRMAN EMERITA
Barbi Weinberg
CHAIRMAN
Michael Stein
PRESIDENT
Fred S Lafer
SENIOR VICE-PRESIDENT
James Schreiber
VICE-PRESIDENTS
Charles Adler
Benjamin Breslauer
Robert Goldman
Walter P Stern
SECRETARY
Richard Abramson
TREASURER
Martin J Gross
MEMBERS
Harold Berkowitz
Richard Borow
Maurice Deane*
Gerald Friedman
Leonard Goodman*
Roger Hertog
Bernard Leventhal
Fred Schwartz
Merryl Tisch

*emeritus

FORM 990 LIST OF OFFICERS, TRUSTEES AND KEY EMPLOYEES NOTE 1
PART V

THE FOLLOWING EMPLOYEES WERE EMPLOYED BY THE WASHINGTON INSTITUTE FOR NEAR EAST POLICY FOR THE ENTIRE YEAR, BUT WERE KEY EMPLOYEES ONLY FOR THE DATES LISTED

ROBERT SATLOFF WAS EXECUTIVE DIRECTOR FROM 1/1/02 THROUGH 4/30/02
TOTAL COMPENSATION FOR 2002 WAS 166,847

DENNIS ROSS WAS DIRECTOR FROM 5/1/02 THROUGH 12/31/02
TOTAL COMPENSATION FOR 2002 WAS 192,081

THE WASHINGTON INSTITUTE FOR NEAR EAST POLICY 52-1376034

FORM 990 CHANGES TO GOVERNING DOCUMENTS
PART VI, LINE 77

I Certify that the attached document represents a complete and accurate copy of the amendments made to the Bylaws of the Washington Institute For Near East Policy currently in effect

Signed ____________________

Title PRESIDENT

Date 11/14/03

# AMENDMENTS TO THE BYLAWS

# OF

# THE WASHINGTON INSTITUTE FOR NEAR EAST POLICY

**Section 3.7 - Chair of Meetings**

At all meetings of the Board of Trustees, the Chair shall be the Chairperson of the Board of Trustees or, at the option of the Chairperson, the President, or the Founding President/Chairperson Emerita, or a former Chairperson, or if they are not available, any trustee appointed by the Chairperson of the Board

**Section 4.7 - Procedure**

The presiding officer of the Executive Committee shall be the President or in his/her absence the Chairperson, then a member of the Executive Committee designated by the President In the event of incapacity or death of the President, the Chairperson shall discharge the duties and powers of the President until the President shall no longer be incapacitated or his or her successor shall be elected In the event of the death of the President, or in the event the Executive Committee determines that his or her incapacity is sufficiently serious, the Nominating Committee as constituted at the time of such death or incapacity shall forthwith nominate a successor for election at a meeting of the Board of Trustees (which shall be a special meeting in the event a regularly scheduled meeting is not imminent)

**Section 6.1 - Executive Officers**

The executive officers of the corporation shall be chosen by a majority of those present at a meeting of the Board of Trustees at which a quorum is present upon recommendation of the Nominating Committee and shall be a Chairperson of the Board, President, one or more Senior Vice-Presidents, one or more Vice-Presidents, a Secretary and a Treasurer In addition, the original President and Chairperson of the Board of Trustees shall serve as Founding President and Chairperson Emerita for life

**Section 6.7 - The President**

The President is the Chief Executive Officer of the Washington Institute for Near East Policy and shall preside at meetings of the Board of Trustees (in the absence of or at the option of the Chairperson of the Board of Trustees) and of the Executive Committee and shall perform all functions incident to the office of the President The President shall appoint the Chairs and Members of all committees, except the Executive Committee (who are to be designated as provided in Section 4 1) The President may from time to time designate the Chairperson of the Board of Trustees, the Founding President/Chairperson Emerita, any former Chairperson, or one of the Senior Vice-Presidents or one of the Vice-Presidents, or in the absence of the Vice-Presidents, one of the members of the Executive Committee to perform any of the functions of the President in his or her absence or upon request of the President

## Section 6.8 - Vice Presidents

The Chairperson of the Board of Trustees [or, in the event the Chairperson is unable to do so, then a Senior Vice President or Vice-President designated by the President] shall, in the absence or disability of the President, perform the duties and exercise the powers of the President The Chairperson of the Board of Trustees and any Vice-President shall perform such additional duties and have such additional powers as the President may from time to time prescribe

## ARTICLE 7 - OPERATING COMMITTEE

The operations of the Corporation shall be supervised by the Operating Committee, which shall be composed of the President, the Executive Director, the current and immediately preceding Chairpersons of the Board of Trustees, the Founding President/Chairperson Emerita and such other Executive Committee members as they may designate The Operating Committee shall be responsible to the Executive Committee

Form **8868** (December 2000) Department of the Treasury Internal Revenue Service

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

▶ File a separate application for each return.

OMB No. 1545-1709

- If you are filing for an **Automatic 3-Month Extension, complete only Part I** and check this box ▶ [X]
- 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 | Name of Exempt Organization | Employer identification number |
|---|---|---|
| File by the due date for filing your return. See instructions. | WASHINGTON INSTITUTE FOR NEAR EAST POLICY | 52-1376034 |
| | Number, street, and room or suite no. If a P.O. box, see instructions. 1828 L STREET, NW, NO. 1050 | |
| | City, town or post office, state, and ZIP code. For a foreign address, see instructions. WASHINGTON, DC 20036 | |

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

| | | |
|---|---|---|
| [X] Form 990 | [ ] Form 990-T (corporation) | [ ] Form 4720 |
| [ ] Form 990-BL | [ ] Form 990-T (sec. 401(a) or 408(a) trust) | [ ] Form 5227 |
| [ ] Form 990-EZ | [ ] Form 990-T (trust other than above) | [ ] Form 6069 |
| [ ] Form 990-PF | [ ] Form 1041-A | [ ] 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 AUGUST 15, 2003 to file the exempt organization return for the organization named above. The extension is for the organization's return for:
▶ [X] calendar year 2002 or
▶ [ ] tax year beginning ________, and ending ________.

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 $ N/A

### 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 ▶ [signature] Title ▶ CPA Date ▶ 5/8/03

LHA For Paperwork Reduction Act Notice, see instruction. Form 8868 (12-2000)

223831 05-01-02

Form 8868 (12-2000) Page 2

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

**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.**

Type or print. File by the extended due date for filing the return. See instructions.

Name of Exempt Organization: WASHINGTON INSTITUTE FOR NEAR EAST POLICY

Employer identification number: 52-1376034

Number, street, and room or suite no If a P O box, see instructions: 1828 L STREET, NW, NO. 1050

For IRS use only

City, town or post office, state, and ZIP code For a foreign address, see instructions: WASHINGTON, DC 20036

**Check type of return to be filed** (File a separate application for each return)

[X] Form 990 [ ] Form 990-EZ [ ] Form 990 T (sec. 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 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 is for

4 I request an additional 3-month extension of time until NOVEMBER 17, 2003

5 For calendar year 2002 , or other tax year beginning ____ and ending ____

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 NEEDED FOR PREPARING A COMPLETE AND ACCURATE 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 $ N/A

## 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 ▶ [signature] Title ▶ CPA Date ▶ 8/1/03

## Notice to Applicant - To Be Completed by the IRS

[✓] We have approved this application. Please attach this form to the organization's return

[ ] 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 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 the 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

**Alternate Mailing Address -** Enter the address if you want the copy of this application for an additional 3-month extension returned to an address different than the one entered above

Type or print

Name: GELMAN, ROSENBERG & FREEDMAN

Number and street (include suite, room, or apt no ) Or a P O box number: 4550 MONTGOMERY AVE., SUITE 650 NORTH

City or town, province or state, and country (including postal or ZIP code): BETHESDA, MARYLAND 20814-2930

223852 05-22-02 Form 8868 (12-2000)