

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)

2007

Open to Public Inspection

Department of the Treasury Internal Revenue Service

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

A For the 2007 calendar year, or tax year beginning, 2007, and ending, 20

- B Check if applicable: Address change, Name change, Initial return, Termination, Amended return, Application pending

C Name of organization: MIDDLE EAST RESEARCH & INFO PROJECT
Number and street (or P O box if mail is not delivered to street address): 1500 MASS. AVE, NW, STE. 119
City or town, state or country, and ZIP + 4: WASHINGTON DC 20005

D Employer identification number: 04-2552770
E Telephone number: (202) 223-3677
F Accounting method: Cash, 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 No
H(b) If "Yes," enter number of affiliates
H(c) Are all affiliates included? (If "No," attach a list See instructions) Yes No
H(d) Is this a separate return filed by an organization covered by a group ruling? Yes No

G Website:

J Organization type (check only one): 501(c)(3), 4947(a)(1), 527

K Check here if the organization is not a 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return.

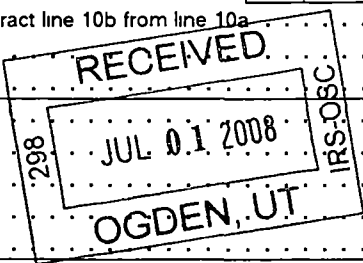
L Gross receipts Add lines 6b, 8b, 9b, and 10b to line 12: 287,021

I Group Exemption Number
M Check if the organization is not required to attach Sch B (Form 990, 990-EZ, or 990-PF)

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

Table with 21 rows and 4 columns: Description, Sub-column, Total, and Amount. Includes sections for Revenue (lines 1-12) and Expenses (lines 13-17), ending with Net Assets (lines 18-21).

SCANNED JUL 18 2008



EXPENSES Net Assets

619 28

**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 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
<b>22 a</b>	Grants paid from donor advised funds (attach schedule) (cash \$ _____ noncash \$ _____) ) If this amount includes foreign grants, check here <input type="checkbox"/>	<b>22a</b>			
<b>22 b</b>	Other grants and allocations (attach schedule) (cash \$ _____ noncash \$ _____) ) If this amount includes foreign grants, check here <input type="checkbox"/>	<b>22b</b>			
<b>23</b>	Specific assistance to individuals (attach schedule) . . . . .	<b>23</b>			
<b>24</b>	Benefits paid to or for members (attach schedule) . . . . .	<b>24</b>			
<b>25 a</b>	Compensation of current officers, directors, key employees, etc listed in Part V-A . . . . .	<b>25a</b>	26,965	16,482	2,393
<b>b</b>	Compensation of former officers, directors, key employees, etc listed in Part V-B . . . . .	<b>25b</b>			
<b>c</b>	Compensation and other distributions, not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . . . .	<b>25c</b>			
<b>26</b>	Salaries and wages of employees not included on lines 25a, b, and c . . . . .	<b>26</b>	42,084	42,084	
<b>27</b>	Pension plan contributions not included on lines 25a, b, and c . . . . .	<b>27</b>	872		872
<b>28</b>	Employee benefits not included on lines 25a - 27 . . . . .	<b>28</b>	6,812	5,790	205
<b>29</b>	Payroll taxes . . . . .	<b>29</b>	5,681	4,634	413
<b>30</b>	Professional fundraising fees . . . . .	<b>30</b>			
<b>31</b>	Accounting fees . . . . .	<b>31</b>	20,945	7,647	13,298
<b>32</b>	Legal fees . . . . .	<b>32</b>			
<b>33</b>	Supplies . . . . .	<b>33</b>	743		743
<b>34</b>	Telephone . . . . .	<b>34</b>	5,952	4,760	595
<b>35</b>	Postage and shipping . . . . .	<b>35</b>	8,276	2,280	
<b>36</b>	Occupancy . . . . .	<b>36</b>	17,984	14,388	1,798
<b>37</b>	Equipment rental and maintenance . . . . .	<b>37</b>			
<b>38</b>	Printing and publications . . . . .	<b>38</b>	1,665		833
<b>39</b>	Travel . . . . .	<b>39</b>	1,519	1,000	519
<b>40</b>	Conferences, conventions, and meetings . . . . .	<b>40</b>	222	222	
<b>41</b>	Interest . . . . .	<b>41</b>			
<b>42</b>	Depreciation, depletion, etc (attach schedule) . . . . .	<b>42</b>			
<b>43</b>	Other expenses not covered above (itemize)				
<b>a</b>	MISCELLANEOUS	<b>43a</b>	2,644		2,644
<b>b</b>	OTHER PROG, WEBSITE	<b>43b</b>	21,826	21,826	
<b>c</b>	MESA, INTERN EXPENSE	<b>43c</b>	939	939	
<b>d</b>	MAGAZINE PRODUCTION	<b>43d</b>	58,048	58,048	
<b>e</b>	BUS INS	<b>43e</b>	4,196		4,196
<b>f</b>		<b>43f</b>			
<b>g</b>		<b>43g</b>			
<b>44</b>	<b>Total functional expenses.</b> Add lines 22a through 43g (Organizations completing columns (B)-(D), carry these totals to lines 13-15) . . . . .	<b>44</b>	227,373	180,100	28,509

**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 the instructions)

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.

What is the organization's primary exempt purpose? ► PROMOTE HUMAN RIGHTS VALUES  
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 SERVICES

(Grants and allocations \$ ) If this amount includes foreign grants, check here ►

180,100

b

(Grants and allocations \$ ) If this amount includes foreign grants, check here ►

c

(Grants and allocations \$ ) If this amount includes foreign grants, check here ►

d

(Grants and allocations \$ ) If this amount includes foreign grants, check here ►

e Other program services (attach schedule)  
(Grants and allocations \$ ) If this amount includes foreign grants, check here ►

f **Total of Program Service Expenses** (should equal line 44, column (B), Program services) . . . . . ►

180,100

**Part IV Balance Sheets** (See 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	
A s s e t s	45	Cash - non-interest-bearing . . . . .	25,347	45	86,281
	46	Savings and temporary cash investments . . . . .	297	46	
	47 a	Accounts receivable . . . . .		47a	
	b	Less allowance for doubtful accounts . . . . .		47b	47c
	48 a	Pledges receivable . . . . .		48a	
	b	Less allowance for doubtful accounts . . . . .		48b	48c
	49	Grants receivable . . . . .		49	
	50 a	Receivables from current and former officers, directors, trustees, and key employees (attach schedule) . . . . .		50a	
	b	Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) (attach schedule) . . . . .		50b	
	51 a	Other notes and loans receivable (attach schedule) . . . . .		51a	
	b	Less allowance for doubtful accounts . . . . .		51b	51c
	52	Inventories for sale or use . . . . .	1,047	52	
	53	Prepaid expenses and deferred charges . . . . .		53	
	54 a	Investments - publicly-traded securities . . . . .		<input type="checkbox"/> Cost <input type="checkbox"/> FMV	54a
	b	Investments - other securities (attach schedule) . . . . .		<input type="checkbox"/> Cost <input type="checkbox"/> FMV	54b
	55 a	Investments - land, buildings, and equipment: basis . . . . .		55a	
	b	Less accumulated depreciation (attach schedule) . . . . .		55b	55c
	56	Investments - other (attach schedule) . . . . .		56	
	57 a	Land, buildings, and equipment: basis . . . . .		57a	
	b	Less: accumulated depreciation (attach schedule) . . . . .		57b	57c
58	Other assets, including program-related investments (describe ► _____ )		58		
59	<b>Total assets</b> (must equal line 74) Add lines 45 through 58 . . . . .	26,691	59	86,281	
L i a b i l i t i e s	60	Accounts payable and accrued expenses . . . . .	95	60	37
	61	Grants payable . . . . .		61	
	62	Deferred revenue . . . . .		62	
	63	Loans from officers, directors, trustees, and key employees (attach schedule) . . . . .		63	
	64 a	Tax-exempt bond liabilities (attach schedule) . . . . .		64a	
	b	Mortgages and other notes payable (attach schedule) . . . . .		64b	
	65	Other liabilities (describe ► _____ )		65	
	66	<b>Total liabilities.</b> Add lines 60 through 65 . . . . .	95	66	37
N e t A s s e t B a l a n c e s	<b>Organizations that follow SFAS 117, check here</b> <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74				
	67	Unrestricted . . . . .	26,596	67	86,244
	68	Temporarily restricted . . . . .	0	68	0
	69	Permanently restricted . . . . .	0	69	0
	<b>Organizations that do not follow SFAS 117, check here</b> <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 and column (B) must equal line 21) . . . . .	26,596	73	86,244
	74	<b>Total liabilities and net assets/fund balances.</b> Add lines 66 and 73 . . . . .	26,691	74	86,281





Part VI Other Information (continued)

82a 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 Yes No 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
83a 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
84a 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? 84b N/A
85a 501(c)(4), (5), or (6) Were substantially all dues nondeductible by members? 85a
b Did the organization make only in-house lobbying expenditures of \$2,000 or less? 85b
c Dues, assessments, and similar amounts from members 85c
d Section 162(e) lobbying and political expenditures 85d
e Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices 85e
f Taxable amount of lobbying and political expenditures (line 85d less 85e) 85f
g Does the organization elect to pay the section 6033(e) tax on the amount on line 85f? 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? 85h
86 501(c)(7) orgs Enter a Initiation fees and capital contributions included on line 12 86a
b Gross receipts, included on line 12, for public use of club facilities 86b
87 501(c)(12) orgs Enter a Gross income from members or shareholders 87a
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them) 87b
88a 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 88a X
b At any time during the year, did the organization, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Part XI 88b X
89a 501(c)(3) organizations Enter Amount of tax imposed on the organization during the year under section 4911, section 4912, section 4955
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
d Enter Amount of tax on line 89c, above, reimbursed by the organization
e All organizations At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? 89e X
f All organizations. Did the organization acquire a direct or indirect interest in any applicable insurance contract? 89f X
g For supporting organizations and sponsoring organizations maintaining donor advised funds Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year? 89g X
90a List the states with which a copy of this return is filed
b Number of employees employed in the pay period that includes March 12, 2007 (See instructions) 90b
91a The books are in care of THE CORPORATION Telephone no 202-223-3677
Located at ZIP + 4
b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? 91b Yes No X
If "Yes," enter the name of the foreign country
See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts

**Part VI Other Information** (continued)

c At any time during the calendar year, did the organization maintain an office outside of the United States? . . . . . **91c**  Yes  No  
 If "Yes," enter the name of the foreign country ▶ \_\_\_\_\_

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** |

**Part VII Analysis of Income-Producing Activities** (See the 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 MAGAZINE/LITERATURE			03		131,744
b _____					
c _____					
d _____					
e _____					
f Medicare/Medicaid payments . . . . .					
g Fees and contracts from government agencies					
94 Membership dues and assessments . . .					
95 Interest on savings & temporary cash investments			14		1,125
96 Dividends and interest from securities .					
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 . . . . .					
100 Gain or (loss) from sales of assets other than inventory . . . . .					
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory . .					
103 Other revenue a MISC			01		1,253
b _____					
c _____					
d _____					
e _____					
104 Subtotal (add columns (B), (D), and (E))					134,122
105 Total (add line 104, columns (B), (D), and (E)) . . . . . ▶					134,122

Note: Line 105 plus line 1e, Part I, should equal the amount on line 12, Part I

**Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes** (See 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	PROVIDE EDUCATIONAL MATERIAL AND INFO
93A	ON MIDDLE EAST ISSUES AND EVENTS. THE FEES RECEIVED ARE OFFSET
93A	AGAINST THE MAGAZINE COST.
93B	DISCUSS MIDDLE EAST ISSUES AND EVENTS

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

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

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

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

**Part XI Information Regarding Transfers To and From Controlled Entities.** Complete only if the organization is a controlling organization as defined in section 512(b)(13)

**106** Did the reporting organization **make** any transfers to a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity

	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
a				
b				
c				
<b>Totals</b>				

Yes	No

**107** Did the reporting organization **receive** any transfers from a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity

	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
a				
b				
c				
<b>Totals</b>				

Yes	No

**108** Did the organization have a binding written contract in effect on August 17, 2006, covering the interest, rents, royalties, and annuities described in question 107 above?

Yes	No

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

**Please Sign Here**

Signature of officer: *Chris Toensing* Date: 6/23/08  
 Type or print name and title: CHRIS TOENSING EXEC DIR

**Paid Preparer's Use Only**

Preparer's signature: *Eric Bolin* Date: 06-08-2008 Check if self-employed:  Preparer's SSN or PTIN (See Gen Inst. X): \_\_\_\_\_  
 Firm's name (or yours if self-employed), address, and ZIP + 4: ERIC BOLIN CPA, P.C. EIN: \_\_\_\_\_  
6110 Executive Blvd #232 Phone no: \_\_\_\_\_  
Rockville, MD 20852 3018169446

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

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

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

OMB No 1545-0047

**2007**

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

Employer identification number

MIDDLE EAST RESEARCH & INFO PROJECT

04-2552770

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

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

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

Total number of other employees paid over \$50,000 ▶

**Part II-A 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 II-B Compensation of the Five Highest Paid Independent Contractors for Other Services**

(List each contractor who performed services other than professional services, whether individuals or firms If there are none, enter "None." See page 2 of the instructions )

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		

Total number of other contractors receiving over \$50,000 for other 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 ▶\$ (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?

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-A, Form 990

2d X

e Transfer of any part of its income or assets?

2e X

3a Did the organization make grants for scholarships, fellowships, student loans, etc.? (If "Yes," attach an explanation of how the organization determines that recipients qualify to receive payments)

3a X

b Did the organization have a section 403(b) annuity plan for its employees?

3b X

c Did the organization receive or hold an easement for conservation purposes, including easements to preserve open space, the environment, historic land areas or historic structures? If "Yes," attach a detailed statement

3c X

d Did the organization provide credit counseling, debt management, credit repair, or debt negotiation services?

3d X

4a Did the organization maintain any donor advised funds? If "Yes," complete lines 4b through 4g If "No," complete lines 4f and 4g

4a X

b Did the organization make any taxable distributions under section 4966?

4b X

c Did the organization make a distribution to a donor, donor advisor, or related person?

4c X

d Enter the total number of donor advised funds owned at the end of the tax year ▶

e Enter the aggregate value of assets held in all donor advised funds owned at the end of the tax year ▶

f Enter the total number of separate funds or accounts owned at the end of the tax year (excluding donor advised funds included on line 4d) where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts ▶

g Enter the aggregate value of assets held in all funds or accounts included on line 4f at the end of the tax year ▶

**Part IV Reason for Non-Private Foundation Status** (See pages 4 through 8 of the instructions)

I certify that 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 otherwise meets the requirements of section 509(a)(3) Check the box that describes the type of supporting organization
  - Type I
  - Type II
  - Type III-Functionally Integrated
  - Type III-Other

**Provide the following information about the supported organizations.** (See page 8 of the instructions.)

(a) Name(s) of supported organization(s)	(b) Employer identification number (EIN)	(c) Type of organization (described in lines 5 through 12 above or IRC section)	(d) Is the supported organization listed in the supporting organization's governing documents?		(e) Amount of support
			Yes	No	
<b>Total</b> .....					

- 14  An organization organized and operated to test for public safety Section 509(a)(4) (See page 8 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) 2006	(b) 2005	(c) 2004	(d) 2003	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants See line 28)	68,330	99,539	84,960	122,980	375,809
16 Membership fees received	0	0	0	0	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	119,251	187,581	192,870	172,460	672,162
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, income from similar sources, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	1,547	752	7,076	945	10,320
19 Net income from unrelated business activities not included in line 18	0	0	0	0	0
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf	0	0	0	0	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	0	0	0	0
22 Other income Attach a schedule Do not include gain or (loss) from sale of capital assets	0	0	0	0	0
23 Total of lines 15 through 22	189,128	287,872	284,906	296,385	1,058,291
24 Line 23 minus line 17	69,877	100,291	92,036	123,925	386,129
25 Enter 1% of line 23	1,891	2,879	2,849	2,964	

26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24	26a	0
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 2003 through 2006 exceeded the amount shown in line 26a Do not file this list with your return. Enter the total of all these excess amounts	26b	
c Total support for section 509(a)(1) test Enter line 24, column (e)	26c	
d Add Amounts from column (e) for lines 18 _____ 19 _____ 22 _____ 26b _____	26d	
e Public support (line 26c minus line 26d total)	26e	
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))	26f	%

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.

(2006) \_\_\_\_\_ (2005) \_\_\_\_\_ (2004) \_\_\_\_\_ (2003) \_\_\_\_\_

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 11b, 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

(2006) \_\_\_\_\_ (2005) \_\_\_\_\_ (2004) \_\_\_\_\_ (2003) \_\_\_\_\_

c Add Amounts from column (e) for lines 15 <u>375,809</u> 16 _____ 17 <u>672,162</u> 20 _____ 21 _____	27c	1,047,971
d Add Line 27a total _____ and line 27b total _____	27d	
e Public support (line 27c total minus line 27d total)	27e	1,047,971
f Total support for section 509(a)(2) test Enter amount from line 23, column (e)	27f	1,058,291
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))	27g	99.02%
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))	27h	0.98%

28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 2003 through 2006, 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 9 of the instructions)

(To be completed ONLY by schools that checked the box on line 6 in Part IV)

	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	
<hr/> <hr/> <hr/>		
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? . . . . .	32d	
If you answered "No" to any of the above, please explain (If you need more space, attach a separate statement )		
<hr/> <hr/> <hr/>		
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? . . . . .	33h	
If you answered "Yes" to any of the above, please explain (If you need more space, attach a separate statement )		
<hr/> <hr/> <hr/>		
34a 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 11 of the instructions )

(To be completed ONLY by an eligible organization that filed Form 5768)

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	
39 Other exempt purpose expenditures . . . . .	39	
40 Total exempt purpose expenditures (add lines 38 and 39) . . . . .	40	
41 Lobbying nontaxable amount Enter the amount from the following table-		
<b>If the amount on line 40 is-</b> <b>The lobbying nontaxable amount is-</b>		
Not over \$500,000 . . . . . 20% of the amount on line 40 . . . . .		
Over \$500,000 but not over \$1,000,000 . . \$100,000 plus 15% of the excess over \$500,000		
Over \$1,000,000 but not over \$1,500,000 . \$175,000 plus 10% of the excess over \$1,000,000	41	
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 . . . . .		
42 Grassroots nontaxable amount (enter 25% of line 41) . . . . .	42	
43 Subtract line 42 from line 36 Enter -0- if line 42 is more than line 36 . . . . .	43	
44 Subtract line 41 from line 38 Enter -0- if line 41 is more than line 38 . . . . .	44	0

**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 13 of the instructions )

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2007	(b) 2006	(c) 2005	(d) 2004	(e) Total
45 Lobbying nontaxable amount . . . . .					
46 Lobbying ceiling amount (150% of line 45(e)) . . . . .					
47 Total lobbying expenditures . . . . .					
48 Grassroots nontaxable amount . . . . .					
49 Grassroots ceiling amount (150% of line 48(e)). . . . .					
50 Grassroots lobbying expenditures . . . . .					

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

(For reporting only by organizations that did not complete Part VI-A) (See page 14 of the instructions )

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

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 14 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?

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

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

Main table for question 51d with 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 (with checked X)

b If "Yes," complete the following schedule

Table for question 52b with columns: (a) Name of organization, (b) Type of organization, (c) Description of relationship.



Federal Supporting Statements

2007

Name(s) as shown on return

FEIN

Statement #A01

CHRISTOPHER TOENSING

Explanation

SALARY AND MEDICAL INSURANCE

**Statement of Program Service Accomplishments**

**2007 01**

Name(s) as shown on return

Your Social Security Number

MIDDLE EAST RESEARCH & INFO PROJECT

04-2552770

FORM 990, PART III (a)

Grants and Allocations           \$0  
Program Service Expenses       \$180100  
Includes Foreign Grants       NO

Explanation

TO SUPPORT RESEARCH, PUBLICATION, & DISTRIBUTION OF  
MAGAZINES AIMED AT PROMOTING THE CULTURAL LEGITIMACY  
OF HUMAN RIGHTS IN THE ARAB WORLD (PUB. & DITRIB.)

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)

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)

A corporation required to file Form 990-T and requesting an automatic 6-month extension - check this box and complete Part I only.

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns

Electronic Filing (e-file). Generally, you can electronically file Form 8868 if you want a 3-month automatic extension of time to file one of the returns noted below (6 months for a corporation required to file Form 990-T) However, you cannot file Form 8868 electronically if (1) you want the additional (not automatic) 3-month extension or (2) you file Forms 990-BL, 6069, or 8870, group returns, or a composite or consolidated Form 990-T Instead, you must submit the fully completed and signed page 2 (Part II) of Form 8868 For more details on the electronic filing of this form, visit www.irs.gov/efile and click on e-file for Charities & Nonprofits

Table with 3 columns: Type or print, Name of Exempt Organization, Employer identification number. Includes address: MIDDLE EAST RESEARCH & INFO PROJECT, 1500 MASS. AVE, NW, STE.119, WASHINGTON DC 20005

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

- Form 990, Form 990-BL, Form 990-EZ, Form 990-PF, Form 990-T (corporation), Form 990-T (sec 401(a) or 408(a) trust), Form 990-T (trust other than above), Form 1041-A, Form 4720, Form 5227, Form 6069, Form 8870

The books are in the care of THE CORPORATION

Telephone No 202-223-3677 FAX No

- 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

I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until 08-15, 2008, to file the exempt organization return for the organization named above The extension is for the organization's return for calendar year 2007 or tax year beginning, 20, and ending, 20.

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

Table with 3 rows (3a, 3b, 3c) and 2 columns (Amount, Currency). 3a: tentative tax less any nonrefundable credits. 3b: refundable credits and estimated tax payments made. 3c: Balance Due.

Caution: If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions