

Return of Organization Exempt from Income Tax

2000

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

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 2000 calendar year, or tax year period beginning , 2000, and ending , 20

B Check if applicable: <input type="checkbox"/> Change of address <input type="checkbox"/> Change of name <input type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Amended return	Please use IRS label or print or type. See specific instructions.	C Name of organization Islamic Society of Boston		D Employer Identification Number 04-2767435	
		Number & street (or P.O. box if mail is not delivered to street addr) Room/suite 204 Prospect Street		E Telephone number (617) 876-3546	
		City, Town or Country Cambridge	State ZIP code MA 02139	F Check <input type="checkbox"/> if application pending	

G Organization type (check only one) 501(c) 3 (insert no.) 527 or 4947(a)(1)

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

J Accounting method: Cash Accrual Other (specify) _____

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.

Note: H and I are not applicable to section 527 orgs.

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? Yes No (If "no," attach a list. See instructions)

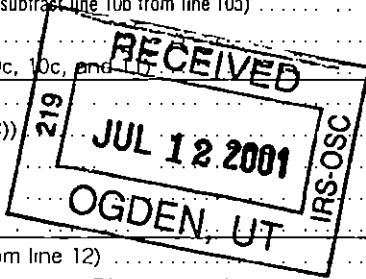
H (d) Is this a separate return filed by an organization covered by a group ruling? Yes No

I Enter 4-digit group exemption no. (GEN) _____

L Check this box if the organization is not required to attach Schedule B (Form 990 or 990-EZ)

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

REVENUE	1 Contributions, gifts, grants, and similar amounts received:			
	a Direct public support	1a		
	b Indirect public support	1b		
	c Government contributions (grants)	1c		
	d Total (add lines 1a through 1c) (cash \$ _____ noncash \$ _____)		1d	
	2 Program service revenue including government fees and contracts (from Part VII, line 93)		2	3,402,489.
	3 Membership dues and assessments		3	
	4 Interest on savings and temporary cash investments		4	4.
	5 Dividends and interest from securities		5	79,652.
	6a Gross rents	6a	107,751.	
	b Less: rental expenses	6b	25,032.	
	c Net rental income or (loss) (subtract line 6b from line 6a)		6c	82,719.
7 Other investment income (describe _____)		7		
8a Gross amount from sales of assets other than inventory	(A) Securities		(B) Other	
		8a		
	b Less: cost or other basis and sales expenses	8b		
	c Gain or (loss) (attach schedule)	8c		
d Net gain or (loss) (combine line 8c, columns (A) and (B))		8d		
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	
10a 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	
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	3,564,864.	
EXPENSES	13 Program services (from line 44, column (B))	13	652,555.	
	14 Management and general (from line 44, column (C))	14	53,660.	
	15 Fundraising (from line 44, column (D))	15	100,019.	
	16 Payments to affiliates (attach schedule)	16		
	17 Total expenses (add lines 16 and 44, column (A))	17	806,234.	
ASSETS	18 Excess or (deficit) for the year (subtract line 17 from line 12)	18	2,758,630.	
	19 Net assets or fund balances at beginning of year (from line 73, column (A))	19	1,746,903.	
	20 Other changes in net assets or fund balances (attach explanation)	20	-20,716.	
	21 Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21	4,484,817.	



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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.

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 \$ 121,300. non-cash \$)	121,300.	121,300.		
23	Specific assistance to individuals (attach sch)				
24	Benefits paid to or for members (attach sch)				
25	Compensation of officers, directors, etc	0.	0.	0.	0.
26	Other salaries and wages	42,249.	42,249.	0.	0.
27	Pension plan contributions				
28	Other employee benefits				
29	Payroll taxes	742.	742.	0.	0.
30	Professional fundraising fees				
31	Accounting fees	3,280.	0.	3,280.	0.
32	Legal fees	4,620.	0.	4,620.	0.
33	Supplies				
34	Telephone				
35	Postage and shipping				
36	Occupancy				
37	Equipment rental and maintenance				
38	Printing and publications				
39	Travel				
40	Conferences, conventions, and meetings	100,019.	0.	0.	100,019.
41	Interest				
42	Depreciation, depletion, etc (attach schedule)				
43	Other expenses (itemize):				
43a	a Events	30,586.	30,586.	0.	0.
43b	b Hajj [pilgrimage]	116,118.	116,118.	0.	0.
43c	c Property taxes	771.	0.	771.	0.
43d	d Various	68,077.	23,088.	44,989.	0.
43e	e New Project	318,472.	318,472.	0.	0.
44	Total functional expenses (add lines 22 - 43) Organizations completing columns (B) - (D), carry these totals to lines 13 - 15	806,234.	652,555.	53,660.	100,019.

Reporting of Joint Costs - Did you report in column (B) (program services) any joint costs from a combined educational campaign and fundraising solicitation? Yes No
 If "Yes," enter (i) the aggregate amount of these joint costs \$ _____; (ii) the amount allocated to program services \$ _____; (iii) the amount allocated to management and general \$ _____; and (iv) the amount allocated to fundraising \$ _____

Part III Statement of Program Service Accomplishments

What is the organization's primary exempt purpose? <u>meet the spiritual needs of Muslims</u>	Program Service Expenses (Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts; but optional for others.)
a <u>Have five times daily prayers throughout the year. Have a religious school every Sunday. Provide spiritual guidance to over 5,000 Muslims.</u> (Grants and allocations \$ 121,300.)	652,555.
b _____ (Grants and allocations \$ _____)	
c _____ (Grants and allocations \$ _____)	
d _____ (Grants and allocations \$ _____)	
e Other program services (Grants and allocations \$ _____)	
f Total of Program Service Expenses (should equal line 44, column (B), program services)	652,555.

Part IV Balance Sheets (See instructions)

Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.

		(A) Beginning of year		(B) End of year
ASSETS	45 Cash - non-interest-bearing	334,441.	45	136,254.
	46 Savings and temporary cash investments	324,685.	46	3,241,677.
	47a Accounts receivable			
	b Less: allowance for doubtful accounts	51,166.	47c	
	48a Pledges receivable			
	b Less: allowance for doubtful accounts		48c	
	49 Grants receivable		49	
	50 Receivables from officers, directors, trustees, and key employees (attach schedule)		50	
	51a Other notes & loans receivable (attach schedule)	49,200.		
	b Less: allowance for doubtful accounts		51c	49,200.
	52 Inventories for sale or use		52	
	53 Prepaid expenses and deferred charges		53	
	54 Investments - securities (attach schedule)	<input type="checkbox"/> Cost <input type="checkbox"/> FMV	54	
	55a Investments - land, buildings, & equipment: basis	1,057,686.		
	b Less: accumulated depreciation (attach schedule) L-55 Stmt	0.	55c	1,057,686.
	56 Investments - other (attach schedule)		56	
	57a Land, buildings, and equipment: basis			
	b Less: accumulated depreciation (attach schedule)		57c	
	58 Other assets (describe)		58	
59 Total assets (add lines 45 through 58) (must equal line 74)	1,753,800.	59	4,484,817.	
LIABILITIES	60 Accounts payable and accrued expenses	520.	60	
	61 Grants payable		61	
	62 Deferred revenue		62	
	63 Loans from officers, directors, trustees, and key employees (attach schedule)		63	
	64a Tax-exempt bond liabilities (attach schedule)		64a	
	b Mortgages and other notes payable (attach schedule)		64b	
	65 Other liabilities (describe Hajj Deposits)	6,377.	65	14,050.
66 Total liabilities (add lines 60 through 65)	6,897.	66	14,050.	
NET ASSETS OR FUND BALANCES	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.			
	67 Unrestricted	1,746,903.	67	1,712,136.
	68 Temporarily restricted		68	2,758,631.
	69 Permanently restricted		69	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74.			
	70 Capital stock, trust principal, or current funds		70	
	71 Paid-in or capital surplus, or land, building, and equipment fund		71	
	72 Retained earnings, endowment, accumulated income, or other funds		72	
73 Total net assets or fund balances (add lines 67 through 69 or lines 70 through 72; column (A) must equal line 19 and column (B) must equal line 21)	1,746,903.	73	4,470,767.	
74 Total liabilities and net assets/fund balances (add lines 66 and 73)	1,753,800.	74	4,484,817.	

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

BAA

Part IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return (See instructions.)

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

a Total revenue, gains, and other support per audited financial statements		N/A	a Total expenses and losses per audited financial statements		N/A
b Amounts included on line a but not on line 12, Form 990:			b Amounts included on line a but not on line 17, Form 990:		
(1) Net unrealized gains on investments	\$		(1) Donated services and use of facilities	\$	
(2) Donated services and use of facilities	\$		(2) Prior year adjustments reported on line 20, Form 990	\$	
(3) Recoveries of prior year grants	\$		(3) Losses reported on line 20, Form 990	\$	
(4) Other (specify):			(4) Other (specify):		
-----	\$		-----	\$	
Add amounts on lines (1) through (4)			Add amounts on lines (1) through (4)		
c Line a minus line b			c Line a minus line b		
d Amounts included on line 12, Form 990 but not on line a :			d Amounts included on line 17, Form 990 but not on line a :		
(1) Investment expenses not included on line 6b, Form 990	\$		(1) Investment expenses not included on line 6b, Form 990	\$	
(2) Other (specify):			(2) Other (specify):		
-----	\$		-----	\$	
Add amounts on lines (1) and (2)			Add amounts on lines (1) and (2)		
e Total revenue per line 12, Form 990 (line c plus line d)			e Total expenses per line 17, Form 990 (line c plus line d)		

Part V List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated; see instructions.)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (if not paid, enter -0-)	(D) Contributions to employee benefit plans and deferred compensation	(E) Expense account and other allowances
Dr. Ossama Kandil Washington, D.C.	President 4	0.	0.	0.
Dr. Ali Tobah Washington, D.C.	Vice President 3	0.	0.	0.
Soud Hafi Box 22166, Doha-QATAR	Secretary 3	0.	0.	0.
Dr. Mohamed Amr Attawia 405 S. Devon Rd, Payne, PA 19087	Member 4	0.	0.	0.
Dr. Walid Fitaihi 10 Roger's St, #702, Cambridge, MA 02142	Member 1	0.	0.	0.
Dr. Yusef Lal Qaradawi Doha, QATAR	Member 1	0.	0.	0.
Mr. Jamal Hafez Jeddah, Saudi Arabia	Member 1	0.	0.	0.

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

If 'Yes,' attach schedule - see instructions.

Part VI Other Information (See specific instructions.)

N/A 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			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.			X
78a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?			X
78b	If 'Yes,' has it filed a tax return on Form 990-T for this year?			
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If 'Yes,' attach a statement			X
80a	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?			X
80b	If 'Yes,' enter the name of the organization _____ and check whether it is <input type="checkbox"/> exempt or <input type="checkbox"/> nonexempt.			
81a	Enter the amount of political expenditures, direct or indirect, as described in the instructions	81a	0.	
81b	Did the organization file Form 1120-POL for this year?			X
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?			X
82b	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 for reporting in Part III.)	82b		
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?		X	
83b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?		X	
84a	Did the organization solicit any contributions or gifts that were not tax deductible?			X
84b	If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?			
85	501(c)(4), (5), or (6) organizations a Were substantially all dues nondeductible by members?	85a		
85b	Did the organization make only in-house lobbying expenditures of \$2,000 or less? If 'Yes' was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.	85b		
85c	Dues, assessments, and similar amounts from members	85c		
85d	Section 162(e) lobbying and political expenditures	85d		
85e	Aggregate nondeductible amount of Section 6033(e)(1)(A) dues notices	85e		
85f	Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f		
85g	Does the organization elect to pay the Section 6033(e) tax on the amount in 85f?	85g		
85h	If Section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount in 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	85h		
86	501(c)(7) organizations. Enter: a Initiation fees and capital contributions included on line 12	86a		
86b	Gross receipts, included on line 12, for public use of club facilities	86b		
87	501(c)(12) organizations. Enter: a Gross income from members or shareholders	87a		
87b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	87b		
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
89a	501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: Section 4911 <input type="checkbox"/> 0. ; Section 4912 <input type="checkbox"/> 0. ; Section 4955 <input type="checkbox"/> 0.			
89b	501(c)(3) and 501(c)(4) organizations. Did the organization engage in any Section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If 'Yes,' attach a statement explaining each transaction	89b		X
89c	Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under Sections 4912, 4955, and 4958			0.
89d	Enter: Amount of tax on line 89c, above, reimbursed by the organization			
90a	List the states with which a copy of this return is filed <input type="checkbox"/> none			
90b	Number of employees employed in the pay period that includes March 12, 2000 (see instructions)	90b		2
91	The books are in care of <input type="checkbox"/> Mohamed Amr Attawia Telephone number <input type="checkbox"/> (617) 876-3546 Located at <input type="checkbox"/> 204 Prospect Street, Cambridge MA ZIP code <input type="checkbox"/> 02139			
92	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041 - Check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year <input type="checkbox"/> 92			

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

	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	
Enter gross amounts unless otherwise indicated.					
93 Program service revenue:					
a Donations					168,539.
b Special events					15,822.
c Hajj [pilgrimage]					138,424.
d New Project					3,079,704.
e					
f Medicare/Medicaid payments					
g Fees & contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings & temporary cash invmnts					4.
96 Dividends & interest from securities					79,652.
97 Net rental income or (loss) from real estate:					
a debt-financed property					
b not debt-financed property					82,719.
98 Net rental income or (loss) from pers prop					
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					
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))					3,564,864.
105 Total (add line 104, columns (B), (D), and (E))					3,564,864.

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

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

Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).
93	Donations and funds collected at special events provide for the upkeep of the mosque. Some funds are donated to Islamic charities.
95	Many Muslims do not believe in taking or paying interest. Hence,

See Relationship of Activities to the Accomplishment of Exempt Purposes Statement

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

N/A

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

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

- a Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on 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).

Including accompanying schedules and statements, and to the best of my knowledge and belief, it is based on all information of which preparer has any knowledge. (See instructions.)

7-9-2001 SUOD AHAFI Secretary

Date Type or Print Name and Title

Date Check if Preparer's SSN or PTIN

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

Name of the Organization Islamic Society of Boston	Employer Identification Number 04-2767435
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Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees
(See instructions. List each one. If there are none, enter 'None'.)

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

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

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

Part III Statements About Activities

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?

1 X

If 'Yes,' enter the total expenses paid or incurred in connection with the lobbying activities

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 of its 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:

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)? 2d X

e Transfer of any part of its income or assets? 2e X

If the answer to any question is 'Yes,' attach a detailed statement explaining the transactions.

3 Does the organization make grants for scholarships, fellowships, student loans, etc? 3 X

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

b 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. (See instructions.)

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

The organization is not a private foundation because it is (please check only One applicable box):

- 5 [X] 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, page 5.)
7 [] A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).
8 [] A federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).
9 [] A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state
10 [] An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the Support Schedule in Part IV-A.)
11a [] An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete the Support Schedule in Part IV-A.)
11b [] A community trust. Section 170(b)(1)(A)(vi). (Also complete the Support Schedule in Part IV-A.)
12 [] An organization that normally receives: (1) more than 33-1/3% of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc, functions - subject to certain exceptions, and (2) no more than 33-1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Also complete the Support Schedule in Part IV-A.)
13 [] An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in: (1) lines 5 through 12 above; or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2). (See section 509(a)(3).)

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

Table with 2 columns: (a) Name(s) of supported organization(s), (b) Line number from above

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

Part IV-A Support Schedule (Complete only if you checked a box on line 10, 11, or 12.) *Use cash method of accounting.* N/A
 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) 1999	(b) 1998	(c) 1997	(d) 1996	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)					
16 Membership fees received					
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is not a business unrelated to the organization's charitable, etc. purpose					
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					
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge					
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets					
23 Total of lines 15 through 22					
24 Line 23 minus line 17					
25 Enter 1% of line 23					
26 Organizations described on lines 10 or 11:					
a Enter 2% of amount in column (e), line 24					26 a
b Attach a list (which is not open to public inspection) showing the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1996 through 1999 exceeded the amount shown in line 26a. Enter the sum of all these excess amounts					26 b
c Total support for Section 509(a)(1) test: Enter line 24, column (e)					26 c
d Add: Amounts from column (e) for lines:	18	19			26 d
	22	26 b			
e Public support (line 26c minus line 26d total)					26 e
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					26 f %
27 Organizations described on line 12:					
a For amounts included in lines 15, 16, and 17 that were received from a 'disqualified person,' attach a list (which is not open to public inspection) to show the name of, and total amounts received in each year from, each 'disqualified person.' Enter the sum of such amounts for each year:	(1999)	(1998)	(1997)	(1996)	
b For any amount included in line 17 that was received from a nondisqualified person, attach a list 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.) 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:	(1999)	(1998)	(1997)	(1996)	
c Add: Amounts from column (e) for lines:	15	16			27 c
	17	20			27 d
d Add: Line 27a total and line 27b total					27 e
e Public support (line 27c total minus line 27d total)					27 e
f Total support for section 509(a)(2) test: Enter amount on line 23, column (e)					27 f
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					27 g %
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					27 h %
28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 1996 through 1999, attach a list (which is not open to public inspection) for each year showing the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not include these grants in line 15. (See instructions.)					

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

N/A

		Yes	No
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?		
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?		
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.)			

32	Does the organization maintain the following:		
a	Records indicating the racial composition of the student body, faculty, and administrative staff?		
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?		
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?		
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.)			

33	Does the organization discriminate by race in any way with respect to:		
a	Students' rights or privileges?		
b	Admissions policies?		
c	Employment of faculty or administrative staff?		
d	Scholarships or other financial assistance?		
e	Educational policies?		
f	Use of facilities?		
g	Athletic programs?		
h	Other extracurricular activities?		
If you answered 'Yes' to any of the above, please explain. (If you need more space, attach a separate statement.)			

34a	Does the organization receive any financial aid or assistance from a governmental agency?		
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.			

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.		

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

N/A

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

Limits on Lobbying Expenditures		(a) Affiliated group totals	(b) To be completed for all electing organizations
(The term 'expenditures' means amounts paid or incurred.)			
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 —		
	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	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	
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.)

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2000	(b) 1999	(c) 1998	(d) 1997	(e) Total
45 Lobbying nontaxable amount					
46 Lobbying ceiling amount (150% of line 45(e))					
47 Total lobbying expenditures					
48 Grassroots non-taxable 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 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:

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

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

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

Schedule B
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

Supplementary information for line 1d of Form 990 or
and line 1 of Form 990-EZ (see instructions)

OMB No. 1545-0047

2000

Name of Organization

Islamic Society of Boston

Employer Identification Number

04-2767435

Organization type (check one) – Section:

501(c)(3) ◀ (enter number); 527 or
 4947(a)(1) nonexempt charitable trust

A Section 501(c)(7), (8), or (10) organizations – Check this box if the organization had **no** charitable contributors who contributed more than \$1,000 during the year. (But see **General rule** below.) ▶

Enter here the total gifts received during the year for a religious, charitable, etc. purpose. ▶ \$

BAA For Paperwork Reduction Act Notice, see instructions for Form 990 and Form 990-EZ.

Schedule **B** (Form 990 or 990-EZ) (2000)

Form 990, Page 3, Part IV, Lines 55a & 55b

Investments - Land, Buildings and Equipment Statement

	(a) Cost/Other Basis	(b) Accumulated Depreciation	(c) Book Value
Mosque - 204 Prospect Street	352,845.	0.	352,845.
140-142 Prospect Street	300,000.	0.	300,000.
315 Prospect St - Office bldg.	330,000.	0.	330,000.
New Project	74,841.	0.	74,841.
Total	<u>1,057,686.</u>	<u>0.</u>	<u>1,057,686.</u>

Form 990, Page 6, Part VIII

Relationship of Activities to the Accomplishment of Exempt Purposes Statement

Line Number ▼	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).
	most of the money is invested in various types of securities.
96	Investment income from the various securities.
97	Temporary use of space in mosque-owned building by outsiders.
	The income is used to defray the mosque's administrative expenses.

Supporting Statement of:

Form 990 p 1/Line 6b

Description	Amount
Repair & maintenance	25,032.
Total	<u>25,032.</u>

Supporting Statement of:

Form 990 p 1/Line 20

Description	Amount
Adjustment to beginning fund balance	-20,716.
Total	<u>-20,716.</u>

Supporting Statement of:

Form 990 p 2/Line 22-Cash

Description	Amount
Donation	11,466.
Zakat - Islamic charity	109,834.
Total	<u>121,300.</u>

Supporting Statement of:

Form 990 p 2/Line 26 column (B)

Description	Amount
Salaries & wages	29,721.
ISBCC salaries	4,323.
Other compensation	8,205.
Total	<u>42,249.</u>

Supporting Statement of:

Form 990 p 2/Line 29 column (B)

Description	Amount
Payroll taxes - FICA	285.

Continued

Supporting Statement of:

Form 990 p 2/Line 29 column (B)

Description	Amount
ISBCC payroll taxes	457.
Total	<u>742.</u>

Supporting Statement of:

Form 990 p 2/Line 43 Column (B)-1

Description	Amount
Ramadan	7,000.
Events activities	23,586.
Total	<u>30,586.</u>

Supporting Statement of:

Form 990 p 2/Line 43 Column (B)-4

Description	Amount
Committee expenses	18,944.
Educational classes	3,540.
Miscellaneous	604.
Total	<u>23,088.</u>

Supporting Statement of:

Form 990 p 2/Line 43 Column (C)-4

Description	Amount
Bank service charge	1,982.
Utilities	9,692.
Telephone	2,896.
Office supplies	6,650.
Dues & subscriptions	400.
Postage & delivery	104.
Office equipment/furniture	3,943.
Insurance	4,774.
Health insurance	3,000.
Housekeeping	5,320.
Travel	5,300.
Payroll service	928.

Continued

Supporting Statement of:

Form 990 p 2/Line 43 Column (C)-4

Description	Amount
Total	<u>44,989.</u>

Supporting Statement of:

Form 990 p 3/Line 45, column (B)

Description	Amount
Fleet	67,640.
ISBCC account	-31,476.
Trustees account	100,090.
Total	<u>136,254.</u>

Supporting Statement of:

Form 990 p 3/Line 46, column (B)

Description	Amount
Investment sweep	3,231,833.
Trustee savings	145.
Sisters committee	2,199.
Fidelity Investments	7,500.
Total	<u>3,241,677.</u>

Supporting Statement of:

Form 990 p 3/Line 51a

Description	Amount
Loan receivable	49,200.
Total	<u>49,200.</u>

Supporting Statement of:

Form 990 p 3/Line 68, column (B)

Description	Amount
New Project	2,758,631.
Total	<u>2,758,631.</u>

Supporting Statement of:

Form 990 p 6/Line 93(E)-1

Description	Amount
Mosque collections	47,888.
Collections from members	5,663.
Zakat al Mal	100,225.
Educational classes	4,645.
Sisters committee	6,568.
Marriages	3,550.
Total	<u>168,539.</u>

Habib Rahman
Habib Rahman, Attorney at Law, CPA

Application for Extension of Time to File an Exempt Organization Return

Department of the Treasury
Internal Revenue Service

▶ File a separate application for each return.

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

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

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

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

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

Type or print File by the due date for filing your return. See instructions.	Name of Exempt Organization	Employer Identification Number
	Islamic Society of Boston	04-2767435
	Number, Street, and Room or Suite Number. If a P.O. Box, see instructions	
	204 Prospect Street	
	City, Town or Post Office. For a foreign address, see instructions.	State ZIP Code
	Cambridge	MA 02139

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

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

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

1 I request an automatic 3-month (6-month, for **990-T corporation**) extension of time until Aug 15, 20 01, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

- ▶ calendar year 20 00 or
- ▶ tax year beginning _____, 20 _____, and ending _____, 20 _____.

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

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

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

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

Signature and Verification

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form.

Signature ▶ Mehib Dahman Title ▶ Attorney/Accountant Date ▶ 05/08/01

BAA For Paperwork Reduction Act Notice, see instructions.

Form **8868** (12-2000)