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Form 990

## Return of Organization Exempt From Income Tax

2013

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

► Do not enter Social Security numbers on this form as it may be made public. By law, the IRS generally cannot redact the information on the form.

► Information about Form 990 and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990)

Open to Public Inspection

A For the 2013 calendar year, or tax year beginning 01-01-2013, 2013, and ending 12-31-2013

B Check if applicable	C Name of organization MIDDLE EAST FORUM		D Employer identification number 23-7749796
<input type="checkbox"/> Address change	Doing Business As		
<input type="checkbox"/> Name change			
<input type="checkbox"/> Initial return	Number and street (or P O box if mail is not delivered to street address) 1500 WALNUT STREET	Room/suite	E Telephone number (215) 546-5406
<input type="checkbox"/> Terminated			
<input type="checkbox"/> Amended return	City or town, state or province, country, and ZIP or foreign postal code PHILADELPHIA, PA 19102		
<input type="checkbox"/> Application pending			G Gross receipts \$ 5,907,628

F Name and address of principal officer	H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
	H(b) Are all subordinates included? If "No," attach a list (see instructions)
	H(c) Group exemption number ►

I Tax-exempt status <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) (insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527	L Year of formation 1994	M State of legal domicile PA
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## Part I Summary

1 Briefly describe the organization's mission or most significant activities EDUCATION REGARDING THE MIDDLE EAST	
2 Check this box ► if the organization discontinued its operations or disposed of more than 25% of its net assets	
3 Number of voting members of the governing body (Part VI, line 1a) . . . . .	3 16
4 Number of independent voting members of the governing body (Part VI, line 1b) . . . . .	4 13
5 Total number of individuals employed in calendar year 2013 (Part V, line 2a) . . . . .	5 11
6 Total number of volunteers (estimate if necessary) . . . . .	6
7a Total unrelated business revenue from Part VIII, column (C), line 12 . . . . .	7a 0
b Net unrelated business taxable income from Form 990-T, line 34 . . . . .	7b

8 Contributions and grants (Part VIII, line 1h) . . . . .	Prior Year 4,588,251	Current Year 5,594,514
9 Program service revenue (Part VIII, line 2g) . . . . .	53,809	16,124
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) . . . . .	34,243	140,987
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		0
12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12) . . . . .	4,676,303	5,751,625

13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) . . . . .	2,837,714	3,418,193
14 Benefits paid to or for members (Part IX, column (A), line 4) . . . . .		0
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	904,166	772,612
16a Professional fundraising fees (Part IX, column (A), line 11e) . . . . .		0
b Total fundraising expenses (Part IX, column (D), line 25) ► 123,967		
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) . . . . .	914,929	1,048,787
18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25) . . . . .	4,656,809	5,239,592
19 Revenue less expenses Subtract line 18 from line 12 . . . . .	19,494	512,033

20 Total assets (Part X, line 16) . . . . .	Beginning of Current Year 2,741,137	End of Year 3,237,739
21 Total liabilities (Part X, line 26) . . . . .	20,865	5,434
22 Net assets or fund balances Subtract line 21 from line 20 . . . . .	2,720,272	3,232,305

## Part II Signature Block

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

Sign Here	***** Signature of officer DANIEL PIPES President Type or print name and title	2014-07-18 Date
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Paid Preparer Use Only	Print/Type preparer's name JOHN A PACIELLO CPA	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN P00151166
	Firm's name ► Clairmont Paciello & Co PC			Firm's EIN ►	
	Firm's address ► 250 Tanglewood Lane King of Prussia, PA 194062365			Phone no (610) 265-4122	

May the IRS discuss this return with the preparer shown above? (see instructions)  Yes  No

**Part III Statement of Program Service Accomplishments**Check if Schedule O contains a response or note to any line in this Part III **1** Briefly describe the organization's mission

EDUCATION REGARDING THE MIDDLE EAST

**2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?  Yes  No

If "Yes," describe these new services on Schedule O

**3** Did the organization cease conducting, or make significant changes in how it conducts, any program services?  Yes  No

If "Yes," describe these changes on Schedule O

**4** Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported**4a** (Code ) (Expenses \$ 4,600,452 including grants of \$ ) (Revenue \$ )  
THE ORGANIZATION CONDUCTS RESEARCH AND PROVIDES LITERATURE, EDUCATIONAL PROGRAMS, MEETINGS AND LECTURES REGARDING THE MIDDLE EAST AND RELATED U.S. FOREIGN POLICY**4b** (Code ) (Expenses \$ including grants of \$ ) (Revenue \$ )  
\_\_\_\_\_**4c** (Code ) (Expenses \$ including grants of \$ ) (Revenue \$ )  
\_\_\_\_\_**4d** Other program services (Describe in Schedule O )  
(Expenses \$ including grants of \$ ) (Revenue \$ )**4e** Total program service expenses ► 4,600,452

**Part IV Checklist of Required Schedules**

1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A

2 Is the organization required to complete Schedule B, *Schedule of Contributors* (see instructions)?

3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I

4 **Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II

5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III

6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I

7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II

8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III

9 Did the organization report an amount in Part X, line 21 for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV

10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V

11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable

a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI

b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII

c Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII

d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX

e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X

f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part XI

12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII

b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional

13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E

14a Did the organization maintain an office, employees, or agents outside of the United States?

b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV

15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV

16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV

17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions)

18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II

19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III

20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H

b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?

	Yes	No
1	Yes	
2	Yes	
3		No
4		No
5		No
6		No
7		No
8	Yes	
9		No
10		No
11a	Yes	
11b	Yes	
11c		No
11d		No
11e		No
11f		No
12a	Yes	
12b		No
13		No
14a		No
14b	Yes	
15	Yes	
16	Yes	
17		No
18		No
19		No
20a		No
20b		

**Part IV Checklist of Required Schedules (continued)**

21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21	Yes	
22	Did the organization report more than \$5,000 of grants or other assistance to individuals in the United States on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22	Yes	
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J	23	Yes	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a	24a	No	
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	No	
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	No	
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	No	
25a	<b>Section 501(c)(3) and 501(c)(4) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a	No	
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	25b	No	
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If so, complete Schedule L, Part II	26	No	
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part III	27	No	
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)	28a	No	
a	A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28b	No	
b	A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28c	No	
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV	29	No	
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	30	No	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	31	No	
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	32	No	
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II	33	No	
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301 7701-2 and 301 7701-3? If "Yes," complete Schedule R, Part I	34	No	
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1	35a	No	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35b	No	
b	If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	36	No	
36	<b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2	37	No	
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	38	Yes	
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O			

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

Check if Schedule O contains a response or note to any line in this Part V

		Yes	No
<b>1a</b> Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable . . .	<b>1a</b> 39		
<b>1b</b> Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable . . .	<b>1b</b> 0		
<b>c</b> Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? . . .	<b>1c</b>	No	
<b>2a</b> Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return . . .	<b>2a</b> 11		
<b>b</b> If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	<b>2b</b> Yes		
<b>3a</b> Did the organization have unrelated business gross income of \$1,000 or more during the year? . . .	<b>3a</b>	No	
<b>b</b> If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O . . .	<b>3b</b>	No	
<b>4a</b> At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? . . .	<b>4a</b>	No	
<b>b</b> If "Yes," enter the name of the foreign country ► See instructions for filing requirements for Form TD F 90-22 1, Report of Foreign Bank and Financial Accounts			
<b>5a</b> Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . . .	<b>5a</b>	No	
<b>b</b> Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? . . .	<b>5b</b>	No	
<b>c</b> If "Yes," to line 5a or 5b, did the organization file Form 8886-T? . . .	<b>5c</b>		
<b>6a</b> Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? . . .	<b>6a</b>	No	
<b>b</b> If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? . . .	<b>6b</b>		
<b>7 Organizations that may receive deductible contributions under section 170(c).</b>			
<b>a</b> Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? . . .	<b>7a</b>	No	
<b>b</b> If "Yes," did the organization notify the donor of the value of the goods or services provided? . . .	<b>7b</b>		
<b>c</b> Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? . . .	<b>7c</b>	No	
<b>d</b> If "Yes," indicate the number of Forms 8282 filed during the year . . .	<b>7d</b> 0		
<b>e</b> Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? . . .	<b>7e</b>	No	
<b>f</b> Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . . .	<b>7f</b>	No	
<b>g</b> If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? . . .	<b>7g</b>	No	
<b>h</b> If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? . . .	<b>7h</b>	No	
<b>8 Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</b> Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year? . . .	<b>8</b>	No	
<b>9 Sponsoring organizations maintaining donor advised funds.</b>			
<b>a</b> Did the organization make any taxable distributions under section 4966? . . .	<b>9a</b>	No	
<b>b</b> Did the organization make a distribution to a donor, donor advisor, or related person? . . .	<b>9b</b>	No	
<b>10 Section 501(c)(7) organizations.</b> Enter			
<b>a</b> Initiation fees and capital contributions included on Part VIII, line 12 . . .	<b>10a</b>		
<b>b</b> Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	<b>10b</b>		
<b>11 Section 501(c)(12) organizations.</b> Enter			
<b>a</b> Gross income from members or shareholders . . .	<b>11a</b>		
<b>b</b> Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them) . . .	<b>11b</b>		
<b>12a Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041? . . .	<b>12a</b>	No	
<b>b</b> If "Yes," enter the amount of tax-exempt interest received or accrued during the year . . .	<b>12b</b>		
<b>13 Section 501(c)(29) qualified nonprofit health insurance issuers.</b>			
<b>a</b> Is the organization licensed to issue qualified health plans in more than one state? <b>Note.</b> See the instructions for additional information the organization must report on Schedule O	<b>13a</b>	No	
<b>b</b> Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans . . .	<b>13b</b>		
<b>c</b> Enter the amount of reserves on hand . . .	<b>13c</b>		
<b>14a</b> Did the organization receive any payments for indoor tanning services during the tax year? . . .	<b>14a</b>	No	
<b>b</b> If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O . . .	<b>14b</b>		

**Part VI Governance, Management, and Disclosure** For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI

### Section A. Governing Body and Management

			Yes	No
<b>1a</b> Enter the number of voting members of the governing body at the end of the tax year	<b>1a</b>	16		
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O				
<b>b</b> Enter the number of voting members included in line 1a, above, who are independent	<b>1b</b>	13		
<b>2</b> Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	<b>2</b>		No	
<b>3</b> Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	<b>3</b>		No	
<b>4</b> Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	<b>4</b>		No	
<b>5</b> Did the organization become aware during the year of a significant diversion of the organization's assets?	<b>5</b>		No	
<b>6</b> Did the organization have members or stockholders?	<b>6</b>		No	
<b>7a</b> Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	<b>7a</b>		Yes	
<b>b</b> Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	<b>7b</b>		Yes	
<b>8</b> Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following	<b>8a</b>		Yes	
<b>a</b> The governing body?	<b>8b</b>		Yes	
<b>b</b> Each committee with authority to act on behalf of the governing body?	<b>9</b>		No	
<b>9</b> Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O				

### Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
<b>10a</b> Did the organization have local chapters, branches, or affiliates?	<b>10a</b>	Yes	
<b>b</b> If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	<b>10b</b>	Yes	
<b>11a</b> Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	<b>11a</b>	Yes	
<b>b</b> Describe in Schedule O the process, if any, used by the organization to review this Form 990			
<b>12a</b> Did the organization have a written conflict of interest policy? If "No," go to line 13	<b>12a</b>	Yes	
<b>b</b> Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	<b>12b</b>	Yes	
<b>c</b> Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	<b>12c</b>	Yes	
<b>13</b> Did the organization have a written whistleblower policy?	<b>13</b>	Yes	
<b>14</b> Did the organization have a written document retention and destruction policy?	<b>14</b>	Yes	
<b>15</b> Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?	<b>15a</b>	Yes	
<b>a</b> The organization's CEO, Executive Director, or top management official	<b>15b</b>	Yes	
<b>b</b> Other officers or key employees of the organization			
If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions)			
<b>16a</b> Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	<b>16a</b>		No
<b>b</b> If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	<b>16b</b>		

### Section C. Disclosure

- 17 List the States with which a copy of this Form 990 is required to be filed
- 18 Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c) (3)s only) available for public inspection. Indicate how you made these available. Check all that apply
  Own website  Another's website  Upon request  Other (explain in Schedule O)
- 19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year
- 20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization
 

DIANNE S HERBERT 1500 WALNUT STREET STE 1050  
PHILADELPHIA, PA 19102 (215) 546-5406

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**Check if Schedule O contains a response or note to any line in this Part VII **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid

- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."

- List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations

- List all of the organization's **former** officers, key employees, or highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations

- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations

List persons in the following order: individual trustees or directors, institutional trustees, officers, key employees, highest compensated employees, and former such persons

 Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099- MISC)	(E) Reportable compensation from related organizations (W-2/1099- MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee Or director	Institutional Trustee	Officer	Key Employee	Highest Employee Compensated	Former			
(1) DANIEL PIPES President	40 00 0 00	X		X				225,000	0	0
(2) IRWIN HOCHBERG EXECUTIVE COMM	5 00 0 00	X						0	0	0
(3) LAWRENCE I GOULD EXECUTIVE COMM	5 00 0 00	X						0	0	0
(4) JOSHUA KATZEN VICE CHAIRMAN	5 00 0 00	X						0	0	0
(5) LAWRENCE HOLLIN Treasurer	5 00 0 00	X						0	0	0
(6) DAVID P STEINMANN EXECUTIVE COMM	5 00 0 00	X						0	0	0
(7) EDWIN SEAVE EXECUTIVE COMM	5 00 0 00	X						0	0	0
(8) STEVEN LEVY Chairman	5 00 0 00	X						0	0	0
(9) NINA ROSENWALD EXECUTIVE COMM	5 00 0 00	X						0	0	0
(10) DAVID SHIFRIN EXECUTIVE COMM	5 00 0 00	X						0	0	0
(11) RICHARD CALMAS EXECUTIVE COMM	5 00 0 00	X						0	0	0
(12) HARLEY LIPPMAN EXECUTIVE COMM	5 00 0 00	X						0	0	0
(13) JAMES HM SPRAYREGEN EXECUTIVE COMM	5 00 0 00	X						0	0	0
(14) ANDREW LAPPIN EXECUTIVE COMM	5 00 0 00	X						0	0	0
(15) SCOTT ROSENBLUM EXECUTIVE COMM	5 00 0 00	X						0	0	0
(16) AMY SHARGEL Secretary	40 00 0 00			X				160,500	0	0

**Part VII: Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)**

**2** Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **►2**

	Yes	No
3 Did the organization list any <b>former</b> officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>	3	No
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>	4	Yes
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>	5	No

## **Section B. Independent Contractors**

**1** Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

**Part VIII Statement of Revenue**Check if Schedule O contains a response or note to any line in this Part VIII 

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1a</b> Federated campaigns . . . . .	<b>1a</b>			
	<b>b</b> Membership dues . . . . .	<b>1b</b>			
	<b>c</b> Fundraising events . . . . .	<b>1c</b>			
	<b>d</b> Related organizations . . . . .	<b>1d</b>			
	<b>e</b> Government grants (contributions)	<b>1e</b>			
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b>	5,594,514		
	<b>g</b> Noncash contributions included in lines 1a-1f \$				
	<b>h</b> <b>Total.</b> Add lines 1a-1f . . . . .		5,594,514		
<b>Program Service Revenue</b>	<b>2a</b> LITERATURE SALES	Business Code			
	<b>b</b> SUBSCRIPTION REVENUE		4,137	4,137	
	<b>c</b>		11,987	11,987	
	<b>d</b>				
	<b>e</b>				
	<b>f</b> All other program service revenue				
	<b>g</b> <b>Total.</b> Add lines 2a-2f . . . . .		16,124		
	<b>3</b> Investment income (including dividends, interest, and other similar amounts) . . . . .		132,419		132,419
<b>4</b> Income from investment of tax-exempt bond proceeds		0			
<b>5</b> Royalties . . . . .		0			
<b>6a</b> Gross rents	(I) Real	(II) Personal			
<b>b</b> Less rental expenses					
<b>c</b> Rental income or (loss)					
<b>d</b> Net rental income or (loss) . . . . .			0		
<b>7a</b> Gross amount from sales of assets other than inventory	(I) Securities	(II) Other			
<b>b</b> Less cost or other basis and sales expenses	164,571				
<b>c</b> Gain or (loss)	156,003				
<b>d</b> Net gain or (loss) . . . . .	8,568			8,568	8,568
<b>8a</b> Gross income from fundraising events (not including of contributions reported on line 1c) See Part IV, line 18 . . . . .	a				
<b>b</b> Less direct expenses . . . . .	b				
<b>c</b> Net income or (loss) from fundraising events . . . . .			0		
<b>9a</b> Gross income from gaming activities See Part IV, line 19 . . . . .	a				
<b>b</b> Less direct expenses . . . . .	b				
<b>c</b> Net income or (loss) from gaming activities . . . . .			0		
<b>10a</b> Gross sales of inventory, less returns and allowances . . . . .	a				
<b>b</b> Less cost of goods sold . . . . .	b				
<b>c</b> Net income or (loss) from sales of inventory . . . . .			0		
<b>Miscellaneous Revenue</b>	Business Code				
<b>11a</b>					
<b>b</b>					
<b>c</b>					
<b>d</b> All other revenue . . . . .					
<b>e</b> <b>Total.</b> Add lines 11a-11d . . . . .		0			
<b>12</b> <b>Total revenue.</b> See Instructions . . . . .		5,751,625	24,692		132,419

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns All other organizations must complete column (A)

Check if Schedule O contains a response or note to any line in this Part IX 

<b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>	<b>(A) Total expenses</b>	<b>(B) Program service expenses</b>	<b>(C) Management and general expenses</b>	<b>(D) Fundraising expenses</b>
1 Grants and other assistance to governments and organizations in the United States See Part IV, line 21	1,679,221	1,679,221		
2 Grants and other assistance to individuals in the United States See Part IV, line 22	1,035,053	1,035,053		
3 Grants and other assistance to governments, organizations, and individuals outside the United States See Part IV, lines 15 and 16	703,919	703,919		
4 Benefits paid to or for members	0			
5 Compensation of current officers, directors, trustees, and key employees . . .	385,500	296,895	40,455	48,150
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . .	0			
7 Other salaries and wages	332,264	134,781	136,025	61,458
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) . . .	0			
9 Other employee benefits . . .	0			
10 Payroll taxes . . . . .	54,848	31,764	15,225	7,859
11 Fees for services (non-employees)				
a Management . . . . .	0			
b Legal . . . . .	0			
c Accounting . . . . .	18,000		18,000	
d Lobbying . . . . .	0			
e Professional fundraising services See Part IV, line 17	0			
f Investment management fees . . .	0			
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O) . . . . .	0			
12 Advertising and promotion . . . . .	400		400	
13 Office expenses . . . . .	5,086	47	5,039	
14 Information technology . . . . .	0			
15 Royalties . . .	0			
16 Occupancy . . . . .	64,941		64,941	
17 Travel . . . . .	38,273	31,796	6,477	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . .	0			
19 Conferences, conventions, and meetings . . . .	0			
20 Interest . . . . .	0			
21 Payments to affiliates . . . . .	0			
22 Depreciation, depletion, and amortization . . . . .	8,767		8,767	
23 Insurance . . . . .	22,270	177	22,093	
24 Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24e If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O )				
a CONSULTANTS/CONTRACT LABOR	675,044	632,808	35,736	6,500
b COMPUTER EXPENSES	57,356	54	57,302	
c SPECIAL EVENTS	40,221	18,638	21,583	
d TRANSLATORS	31,720	1,435	30,285	
e All other expenses	86,709	33,864	52,845	
<b>25 Total functional expenses.</b> Add lines 1 through 24e	5,239,592	4,600,452	515,173	123,967
<b>26 Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation Check here ► if following SOP 98-2 (ASC 958-720)				

**Part X Balance Sheet**Check if Schedule O contains a response or note to any line in this Part X 

		<b>(A)</b> Beginning of year	<b>(B)</b> End of year
Assets	1 Cash—non-interest-bearing	2,206,514	<b>1</b> 1,571,443
	2 Savings and temporary cash investments	2	0
	3 Pledges and grants receivable, net	3	0
	4 Accounts receivable, net	1,965	<b>4</b> 1,675
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L	5	0
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L	6	0
	7 Notes and loans receivable, net	250,000	<b>7</b> 250,000
	8 Inventories for sale or use	8	0
	9 Prepaid expenses and deferred charges	8,949	<b>9</b> 18,282
	10a Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	<b>10a</b>	118,745
	b Less accumulated depreciation	<b>10b</b>	98,319
		24,958	<b>10c</b> 20,426
	11 Investments—publicly traded securities	5,501	<b>11</b> 292,513
	12 Investments—other securities See Part IV, line 11	224,471	<b>12</b> 1,064,621
	13 Investments—program-related See Part IV, line 11	13	0
	14 Intangible assets	14	0
	15 Other assets See Part IV, line 11	18,779	<b>15</b> 18,779
	<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34)	2,741,137	<b>16</b> 3,237,739
Liabilities	17 Accounts payable and accrued expenses	16,728	<b>17</b> 5,434
	18 Grants payable	18	0
	19 Deferred revenue	4,137	<b>19</b>
	20 Tax-exempt bond liabilities	20	0
	21 Escrow or custodial account liability Complete Part IV of Schedule D	21	0
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L	22	0
	23 Secured mortgages and notes payable to unrelated third parties	23	0
	24 Unsecured notes and loans payable to unrelated third parties	24	0
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D	25	0
	<b>26 Total liabilities.</b> Add lines 17 through 25	20,865	<b>26</b> 5,434
Net Assets or Fund Balances	<b>Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b>		
	27 Unrestricted net assets	2,143,557	<b>27</b> 2,533,834
	28 Temporarily restricted net assets	576,715	<b>28</b> 698,471
	29 Permanently restricted net assets	29	0
	<b>Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.</b>		
	30 Capital stock or trust principal, or current funds	30	0
	31 Paid-in or capital surplus, or land, building or equipment fund	31	0
	32 Retained earnings, endowment, accumulated income, or other funds	32	0
	33 Total net assets or fund balances	2,720,272	<b>33</b> 3,232,305
	<b>34 Total liabilities and net assets/fund balances</b>	2,741,137	<b>34</b> 3,237,739

**Part XI Reconciliation of Net Assets**Check if Schedule O contains a response or note to any line in this Part XI 

1	Total revenue (must equal Part VIII, column (A), line 12)	1	5,751,625
2	Total expenses (must equal Part IX, column (A), line 25)	2	5,239,592
3	Revenue less expenses Subtract line 2 from line 1	3	512,033
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	2,720,272
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	3,232,305

**Part XII Financial Statements and Reporting**Check if Schedule O contains a response or note to any line in this Part XII 

	Yes	No
1 Accounting method used to prepare the Form 990 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2a	No
2b Were the organization's financial statements audited by an independent accountant? If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2b	Yes
2c If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O	2c	Yes
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? 3b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits	3a	No
	3b	

**SCHEDULE A**  
(Form 990 or 990EZ)**Public Charity Status and Public Support**

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

**2013****Open to Public  
Inspection**Department of the  
Treasury  
Internal Revenue Service

- Attach to Form 990 or Form 990-EZ. ► See separate instructions.
- Information about Schedule A (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

**Name of the organization**  
MIDDLE EAST FORUM**Employer identification number**

23-7749796

**Part I Reason for Public Charity Status** (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is (For lines 1 through 11, check only one box)

- 1  A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2  A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E )
- 3  A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4  A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state \_\_\_\_\_
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II )
- 6  A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II )
- 8  A community trust described in **section 170(b)(1)(A)(vi)** (Complete Part II )
- 9  An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **section 509(a)(2)**. (Complete Part III )
- 10  An organization organized and operated exclusively to test for public safety See **section 509(a)(4)**.
- 11  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See **section 509(a)(3)**. Check the box that describes the type of supporting organization and complete lines 11e through 11h
  - a  Type I   b  Type II   c  Type III - Functionally integrated   d  Type III - Non-functionally integrated
- e  By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)
- f  If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box
- g  Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?
  - (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?
  - (ii) A family member of a person described in (i) above?
  - (iii) A 35% controlled entity of a person described in (i) or (ii) above?
- h  Provide the following information about the supported organization(s)

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

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

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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants")	3,176,794	3,982,010	4,879,653	4,588,251	5,594,514	22,221,222
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0
3 The value of services or facilities furnished by a governmental unit to the organization without charge						0
4 <b>Total.</b> Add lines 1 through 3	3,176,794	3,982,010	4,879,653	4,588,251	5,594,514	22,221,222
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						0
6 <b>Public support.</b> Subtract line 5 from line 4						22,221,222

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
7 Amounts from line 4	3,176,794	3,982,010	4,879,653	4,588,251	5,594,514	22,221,222
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	52,949	24,716	-11,156	34,243	140,987	241,739
9 Net income from unrelated business activities, whether or not the business is regularly carried on						0
10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)						0
11 <b>Total support</b> (Add lines 7 through 10)						22,462,961
12 Gross receipts from related activities, etc (see instructions)					12	
13 <b>First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and <b>stop here</b> . . . . . ►						

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

14 Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f))	14	98 920 %
15 Public support percentage for 2012 Schedule A, Part II, line 14	15	99 220 %
16a <b>33 1/3% support test—2013.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here</b> . The organization qualifies as a publicly supported organization ►✓		
b <b>33 1/3% support test—2012.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and <b>stop here</b> . The organization qualifies as a publicly supported organization ►		
17a <b>10%-facts-and-circumstances test—2013.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here</b> . Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ►		
b <b>10%-facts-and-circumstances test—2012.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here</b> . Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ►		
18 <b>Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ►		

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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>6 Total.</b> Add lines 1 through 5						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
<b>c</b> Add lines 7a and 7b						
<b>8 Public support</b> (Subtract line 7c from line 6 )						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
9 Amounts from line 6						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
<b>c</b> Add lines 10a and 10b						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
<b>12</b> Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV )						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12 )						
<b>14 First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and <b>stop here</b> ►						

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

15 Public support percentage for 2013 (line 8, column (f) divided by line 13, column (f))	15
16 Public support percentage from 2012 Schedule A, Part III, line 15	16

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

17 Investment income percentage for 2013 (line 10c, column (f) divided by line 13, column (f))	17
18 Investment income percentage from 2012 Schedule A, Part III, line 17	18
<b>19a 33 1/3% support tests—2013.</b> If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and <b>stop here</b> . The organization qualifies as a publicly supported organization ►	
<b>b 33 1/3% support tests—2012.</b> If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and <b>stop here</b> . The organization qualifies as a publicly supported organization ►	
<b>20 Private foundation.</b> If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ►	

**Part IV Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).**Facts And Circumstances Test**

Return Reference

Explanation

**SCHEDULE D**  
(Form 990)**Supplemental Financial Statements**

OMB No 1545-0047

**2013**

► Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b  
 ► Attach to Form 990. ► See separate instructions. ► Information about Schedule D (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

**Open to Public Inspection**Department of the Treasury  
Internal Revenue Service**Name of the organization**  
MIDDLE EAST FORUM**Employer identification number**

23-7749796

**Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.** Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate grants from (during year)		
4 Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?  Yes  No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?  Yes  No

**Part II Conservation Easements.** Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply)	<input type="checkbox"/> Preservation of land for public use (e.g., recreation or education) <input type="checkbox"/> Preservation of an historically important land area
	<input type="checkbox"/> Protection of natural habitat <input type="checkbox"/> Preservation of a certified historic structure
	<input type="checkbox"/> Preservation of open space
2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year	
a Total number of conservation easements	<b>Held at the End of the Year</b>
b Total acreage restricted by conservation easements	2a
c Number of conservation easements on a certified historic structure included in (a)	2b
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2c
3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ► _____	2d
4 Number of states where property subject to conservation easement is located ► _____	
5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? <input type="checkbox"/> Yes <input type="checkbox"/> No	
6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ► _____	
7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ► \$ _____	
8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? <input type="checkbox"/> Yes <input type="checkbox"/> No	
9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements	

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.**  
Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

(i) Revenues included in Form 990, Part VIII, line 1	► \$ _____
(ii) Assets included in Form 990, Part X	► \$ _____
2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items	
a Revenues included in Form 990, Part VIII, line 1	► \$ _____
b Assets included in Form 990, Part X	► \$ _____

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)**

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply)

<b>a</b> <input type="checkbox"/> Public exhibition	<b>d</b> <input type="checkbox"/> Loan or exchange programs
<b>b</b> <input type="checkbox"/> Scholarly research	<b>e</b> <input type="checkbox"/> Other
<b>c</b> <input type="checkbox"/> Preservation for future generations	

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII

5 During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

**Part IV Escrow and Custodial Arrangements.** Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No

b If "Yes," explain the arrangement in Part XIII and complete the following table

	<b>Amount</b>
<b>1c</b>	
<b>1d</b>	
<b>1e</b>	
<b>1f</b>	

2a Did the organization include an amount on Form 990, Part X, line 21?  Yes  No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII.

**Part V Endowment Funds.** Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
<b>1a</b> Beginning of year balance . . . . .					
<b>b</b> Contributions . . . . .					
<b>c</b> Net investment earnings, gains, and losses					
<b>d</b> Grants or scholarships . . . . .					
<b>e</b> Other expenditures for facilities and programs . . . . .					
<b>f</b> Administrative expenses . . . . .					
<b>g</b> End of year balance . . . . .					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as

a Board designated or quasi-endowment

b Permanent endowment

c Temporarily restricted endowment

The percentages in lines 2a, 2b, and 2c should equal 100%

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by

(i) unrelated organizations . . . . .

(ii) related organizations . . . . .

b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R? . . . . .

<b>Yes</b>	<b>No</b>
<b>3a(i)</b>	
<b>3a(ii)</b>	
<b>3b</b>	

4 Describe in Part XIII the intended uses of the organization's endowment funds

**Part VI Land, Buildings, and Equipment.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

	Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
<b>1a</b> Land . . . . .					
<b>b</b> Buildings . . . . .					
<b>c</b> Leasehold improvements . . . . .					
<b>d</b> Equipment . . . . .		110,895	90,469	20,426	
<b>e</b> Other . . . . .		7,850	7,850	7,850	
<b>Total.</b> Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c).) . . . . .					20,426

**Part VII Investments—Other Securities.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

<b>(a) Description of security or category (including name of security)</b>	<b>(b) Book value</b>	<b>(c) Method of valuation Cost or end-of-year market value</b>
(1) Financial derivatives		
(2) Closely-held equity interests		
Other		
<b>Total</b> (Column (b) must equal Form 990, Part X, col. (B) line 13.)		1,064,621

**Total.** (Column (b) must equal Form 990, Part X, col (B) line 12) **1,064,621**

**Part IX Other Assets.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

**Total.** (Column (b) must equal Form 990, Part X, col.(B) line 15.)

**Part X Other Liabilities.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

**2. Liability for uncertain tax positions** In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII.

**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return** Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements . . . . .	1	5,751,625
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains on investments . . . . .	2a	
b	Donated services and use of facilities . . . . .	2b	
c	Recoveries of prior year grants . . . . .	2c	
d	Other (Describe in Part XIII) . . . . .	2d	
e	Add lines 2a through 2d . . . . .	2e	
3	Subtract line 2e from line 1 . . . . .	3	5,751,625
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1		
a	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	4a	
b	Other (Describe in Part XIII) . . . . .	4b	
c	Add lines 4a and 4b . . . . .	4c	
5	Total revenue Add lines 3 and 4c. (This must equal Form 990, Part I, line 12 ) . . . . .	5	5,751,625

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements . . . . .	1	5,239,592
2	Amounts included on line 1 but not on Form 990, Part IX, line 25		
a	Donated services and use of facilities . . . . .	2a	
b	Prior year adjustments . . . . .	2b	
c	Other losses . . . . .	2c	
d	Other (Describe in Part XIII) . . . . .	2d	
e	Add lines 2a through 2d . . . . .	2e	
3	Subtract line 2e from line 1 . . . . .	3	5,239,592
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	4a	
b	Other (Describe in Part XIII) . . . . .	4b	
c	Add lines 4a and 4b . . . . .	4c	
5	Total expenses Add lines 3 and 4c. (This must equal Form 990, Part I, line 18 ) . . . . .	5	5,239,592

**Part XIII Supplemental Information**

Provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, line 2, Part XI, lines 2d and 4b, and Part XII, lines 2d and 4b. Also complete this part to provide any additional information

Return Reference	Explanation
Part III, Line 1a If organization elected under SFAS 116 to not report are, historical treasures, o	REPORTED ON BALANCE SHEET
Part III, Line 4 Description of organization's collections and how it furthers its purpose	TWO PAINTINGS WERE DONATED IN 2007 AT AN APPRAISED VALUE OF \$14,000 THE PAINTINGS MAY BE SOLD AT THE DISCRETION OF MANAGEMENT AND THE BOARD OF GOVERNORS THE PROCEEDS WILL BE USED TO FUND VARIOUS ORGANIZATIONAL EXPENSES

**Part XIII      Supplemental Information (continued)**

Return Reference	Explanation

2013

Open to Public  
InspectionSCHEDULE F  
(Form 990)

## Statement of Activities Outside the United States

► Complete if the organization answered "Yes" to Form 990,  
Part IV, line 14b, 15, or 16.

► Attach to Form 990. ► See separate instructions.

► Information about Schedule F (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

Department of the Treasury  
Internal Revenue ServiceName of the organization  
MIDDLE EAST FORUM

Employer identification number

23-7749796

**Part I General Information on Activities Outside the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 14b.

1 **For grantmakers.** Does the organization maintain records to substantiate the amount of its grants and other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?  Yes  No

2 **For grantmakers.** Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.

3 Activities per Region (The following Part I, line 3 table can be duplicated if additional space is needed )

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in region	(d) Activities conducted in region (by type) (e.g., fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for and investments in region
MIDDLE EAST	0	0	PROGRAM SERVICES	research	703,919
<b>3a</b> Sub-total					703,919
<b>b</b> Total from continuation sheets to Part I					
<b>c</b> <b>Totals</b> (add lines 3a and 3b)					703,919

**Part II Grants and Other Assistance to Organizations or Entities Outside the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Part II can be duplicated if additional space is needed.

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as tax-exempt by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter . . . ►

**Part III Grants and Other Assistance to Individuals Outside the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 16. Part III can be duplicated if additional space is needed.

**Part IV Foreign Forms**

1 Was the organization a U S transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see Instructions for Form 926)*  Yes  No

2 Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to file Form 3520, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see Instructions for Forms 3520 and 3520-A)*  Yes  No

3 Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons with Respect to Certain Foreign Corporations. (see Instructions for Form 5471)*  Yes  No

4 Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund. (see Instructions for Form 8621)*  Yes  No

5 Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons with Respect to Certain Foreign Partnerships. (see Instructions for Form 8865)*  Yes  No

6 Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to file Form 5713, International Boycott Report (see Instructions for Form 5713).*  Yes  No

**Part V****Supplemental Information**

Provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information (see instructions).

Return Reference	Explanation
Part I, Line 2 - Grantmakers Explanation For Monitoring Use of Funds Outside US	THE ORGANIZATION REQUESTS AND REVIEWS REPORTS AND MATERIALS

## Additional Data

**Software ID:** 13000170  
**Software Version:** 2013v3.1  
**EIN:** 23-7749796  
**Name:** MIDDLE EAST FORUM

### Form 990 Schedule F Part II - Grants or Entities Outside The United States

(a) Name of organization	(b) IRS code section and EIN(if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
			RESEARCH	10,000	CHECK			
			RESEARCH	10,000	CHECK			
			RESEARCH	10,000	CHECK			
			RESEARCH	13,440	CHECK			

**Form 990 Schedule F Part II - Grants or Entities Outside The United States**

(a) Name of organization	(b) IRS code section and EIN(if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
			RESEARCH	15,000	CHECK			
			RESEARCH	24,500	CHECK			
			RESEARCH	30,000	CHECK			
			RESEARCH	30,000	CHECK			

**Form 990 Schedule F Part II - Grants or Entities Outside The United States**

(a) Name of organization	(b) IRS code section and EIN(if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
			RESEARCH	35,000	CHECK			
			RESEARCH	45,000	CHECK			
			RESEARCH	50,000	CHECK			

**Schedule I  
(Form 990)**

## **Grants and Other Assistance to Organizations, Governments and Individuals in the United States**

**Complete if the organization answered "Yes," to Form 990, Part IV, line 21 or 22.**

► Attach to Form 990

► **Information about Schedule I (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).**

2013

**Open to Public  
Inspection**

Department of the Treasury  
Internal Revenue Service

Name of the organization  
**MIDDLE EAST FORUM**

**Employer identification number**

23-7749796

## **Part I General Information on Grants and Assistance**

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? . . . . .  Yes  No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

**Part II Grants and Other Assistance to Governments and Organizations in the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

<b>(a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC Code section if applicable	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of non-cash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of non-cash assistance	<b>(h)</b> Purpose of grant or assistance
See Additional Data Table							

**Part III Grants and Other Assistance to Individuals in the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 22.  
 Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
(1) RESEARCH	12	1,035,053			

**Part IV Supplemental Information.** Provide the information required in Part I, line 2, Part III, column (b), and any other additional information.

Return Reference	Explanation

**Additional Data**

**Software ID:** 13000170  
**Software Version:** 2013v3.1  
**EIN:** 23-7749796  
**Name:** MIDDLE EAST FORUM

**Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States**

<b>(a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC Code section if applicable	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of non-cash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of non-cash assistance	<b>(h)</b> Purpose of grant or assistance
AMERICAN FRIENDS OF IDC 116 EAST 16TH ST 11TH FLOOR NEW YORK, NY 10003	31-1577589		6,000	0			RESEARCH
CITIZENS FOR NATL SECURITY PO BOX 880302 BOCA RATON, FL 33488	54-2172610		10,000	0			RESEARCH
DAFLA 118 PELICAN LOOP PITTSBURG, CA 94565	20-3877408		10,000	0			RESEARCH
ENDOWMENT FOR ME TRUTH 1050 CONNECTICUT AVE NW 10TH FLOOR WASHINGTON, DC 20036	20-4329740		10,000	0			RESEARCH
FRIENDS OF ELNET 10573 WEST PICK BLVD 369 LOS ANGELES, CA 90064	45-2212393		10,000	0			RESEARCH
FRIENDS OF ISRAEL INITIATIVE 2950 SW 27TH AVE SUITE 300 MIAMI, FL 33133	27-3480535		62,500	0			RESEARCH
GATESTONE INSTITUTE 750 THIRD AVENUE NEW YORK, NY 10017	05-3384674		1,383,471	0			RESEARCH
IN SEARCH OF TRUTH 182 DAVIS ROAD STORRS, CT 06268	26-2741016		10,000	0			RESEARCH
JEWISH NEWS SERVICE 214 LINCOLN STREET SUITE 418 BRIGHTON, MA 02135	45-0949784		30,000	0			RESEARCH
MEMRI 1819 L STREET NW FLOOR 5 WASHINGTON, DC 20036	52-2068483		7,500	0			RESEARCH

**Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States**

<b>(a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC Code section if applicable	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of non-cash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of non-cash assistance	<b>(h)</b> Purpose of grant or assistance
PHYLLIS CHESLER ORGANIZATION 152 EAST 94TH STREET NEW YORK, NY 10128	11-3259920		23,750	0			RESEARCH
REPORT INC 100 SPRINGDALE RD PMB 309 A3 CHERRY HILL, NJ 08003	26-2971061		10,000	0			RESEARCH
SIDLEY AUSTIN LLP PO BOX 0642 CHICAGO, IL 60690	36-4474078		25,000	0			RESEARCH
THE LOUIS BRANDEIS CENTER 43328 CRYSTAL LAKE STREET LEESBURG, VA 20176	45-3204617		51,000	0			RESEARCH

**Schedule J**  
(Form 990)**Compensation Information**

OMB No 1545-0047

Department of the Treasury  
Internal Revenue Service

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

► Complete if the organization answered "Yes" to Form 990, Part IV, line 23.

► Attach to Form 990. ► See separate instructions.

► Information about Schedule J (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).**2013****Open to Public Inspection**Name of the organization  
MIDDLE EAST FORUM

Employer identification number

23-7749796

**Part I Questions Regarding Compensation****1a** Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items

<input type="checkbox"/> First-class or charter travel	<input type="checkbox"/> Housing allowance or residence for personal use
<input type="checkbox"/> Travel for companions	<input type="checkbox"/> Payments for business use of personal residence
<input type="checkbox"/> Tax indemnification and gross-up payments	<input type="checkbox"/> Health or social club dues or initiation fees
<input type="checkbox"/> Discretionary spending account	<input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)

**b** If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain**2** Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked in line 1a?**3** Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III

<input type="checkbox"/> Compensation committee	<input type="checkbox"/> Written employment contract
<input type="checkbox"/> Independent compensation consultant	<input type="checkbox"/> Compensation survey or study
<input type="checkbox"/> Form 990 of other organizations	<input type="checkbox"/> Approval by the board or compensation committee

**4** During the year, did any person listed in Form 990, Part VII, Section A, line 1a with respect to the filing organization or a related organization**a** Receive a severance payment or change-of-control payment?**b** Participate in, or receive payment from, a supplemental nonqualified retirement plan?**c** Participate in, or receive payment from, an equity-based compensation arrangement?

If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III

**Only 501(c)(3) and 501(c)(4) organizations only must complete lines 5-9.****5** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of**a** The organization?**b** Any related organization?

If "Yes," to line 5a or 5b, describe in Part III

**6** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of**a** The organization?**b** Any related organization?

If "Yes," to line 6a or 6b, describe in Part III

**7** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III**8** Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III**9** If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

	Yes	No
<b>1b</b>		
<b>2</b>		
<b>4a</b>		No
<b>4b</b>		No
<b>4c</b>		No
<b>5a</b>		No
<b>5b</b>		No
<b>6a</b>		No
<b>6b</b>		No
<b>7</b>		No
<b>8</b>		No
<b>9</b>		No

**Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that are not listed on Form 990, Part VII.

**Note.** The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title	(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported as deferred in prior Form 990
	(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1)AMY SHARGEL Secretary	(i) (ii) 160,500					160,500	
(2)DANIEL PIPES President	(i) (ii) 225,000					225,000	

**Part III Supplemental Information**

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II  
Also complete this part for any additional information

Return Reference	Explanation
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**SCHEDULE O**  
(Form 990 or 990-EZ)Department of the Treasury  
Internal Revenue Service**Supplemental Information to Form 990 or 990-EZ**Complete to provide information for responses to specific questions on  
Form 990 or to provide any additional information.

► Attach to Form 990 or 990-EZ.

► Information about Schedule O (Form 990 or 990-EZ) and its instructions is at  
[www.irs.gov/form990](http://www.irs.gov/form990).**2013****Open to Public  
Inspection**Name of the organization  
MIDDLE EAST FORUM**Employer identification number**

23-7749796

**990 Schedule O, Supplemental Information**

Return Reference	Explanation
Form 990, Part VI, Line 7a How Members or Shareholders Elect Governing Body	THE EXECUTIVE COMMITTEE MEETS REGULARLY TO SET POLICIES AND PROCEDURES FOR THE ORGANIZATION AND ITS EMPLOYEES
Form 990, Part VI, Line 7b Describe Decisions of Governing Body Approval by Members or Shareholders	BY RESOLUTION OF THE EXECUTIVE COMMITTEE
Form 990, Part VI, Line 11b Form 990 Review Process	FORM 990 REVIEWED BY THE PRESIDENT, DIRECTOR, EXECUTIVE COMMITTEE CHAIRMAN, TREASURER AND THE CONTROLLER
Form 990, Part VI, Line 12c Explanation of Monitoring and Enforcement of Conflicts	EMPLOYEES ARE REQUIRED TO OBTAIN WRITTEN APPROVAL OF THE PRESIDENT OR THE DIRECTOR PRIOR TO ENGAGING IN OUTSIDE EMPLOYMENT OR CONSULTING ARRANGEMENT
Form 990, Part VI, Line 15a Compensation Review & Approval Process - CEO, Top Management	THE ORGANIZATION HAS A THREE MEMBER COMPENSATION COMMITTEE WHICH DETERMINES THE PAYROLL FOR ALL EMPLOYEES
Form 990, Part VI, Line 15b Compensation Review and Approval Process for Officers and Key Employees	THE ORGANIZATION HAS A THREE MEMBER COMPENSATION COMMITTEE WHICH DETERMINES THE PAYROLL FOR ALL EMPLOYEES
Form 990, Part VI, Line 18 Explanation of Other Means Forms Available For Public Inspection	AVAILABLE ON WEBSITE OR UPON REQUEST
Form 990, Part VI, Line 19 Other Organization Documents Publicly Available	AVAILABLE ON WEBSITE OR UPON REQUEST

AUDITED FINANCIAL STATEMENTS

MIDDLE EAST FORUM  
(A NON-PROFIT ORGANIZATION)

YEARS ENDED DECEMBER 31, 2013 AND 2012

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CERTIFIED PUBLIC ACCOUNTANTS

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#### INDEPENDENT AUDITORS' REPORT

To the Board of Governors of  
Middle East Forum

We have audited the accompanying financial statements of Middle East Forum (a non-profit organization), which comprise the statements of financial position as of December 31, 2013 and 2012, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

#### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

#### **Auditors' Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



**Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Middle East Forum as of December 31, 2013 and 2012, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

*Clairmont, Paciello & Company, P.C.*

King of Prussia, Pennsylvania  
April 30, 2014

## MIDDLE EAST FORUM

## STATEMENTS OF FINANCIAL POSITION

DECEMBER 31,

## ASSETS

	<u>2013</u>	<u>2012</u>
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	\$ 1,571,443	\$ 2,206,513
Investments	1,357,134	229,972
Accounts receivable	1,675	1,965
Prepaid expenses	<u>18,282</u>	<u>8,949</u>
<b>TOTAL CURRENT ASSETS</b>	<u>2,948,534</u>	<u>2,447,399</u>
<b>PROPERTY AND EQUIPMENT</b>		
Furniture and fixtures	118,745	114,511
Less accumulated depreciation	( 98,319)	( 89,552)
	<u>20,426</u>	<u>24,959</u>
<b>OTHER ASSETS</b>		
Artwork	14,000	14,000
Security deposits	4,779	4,779
Loan receivable	<u>250,000</u>	<u>250,000</u>
	<u>268,779</u>	<u>268,779</u>
<b>TOTAL ASSETS</b>	<u>\$ 3,237,739</u>	<u>\$ 2,741,137</u>

## LIABILITIES AND NET ASSETS

<b>LIABILITIES</b>		
Accounts payable and accrued expenses	\$ 5,434	\$ 16,728
Deferred revenues	<u>-</u>	<u>4,137</u>
<b>TOTAL CURRENT LIABILITIES</b>	<u>5,434</u>	<u>20,865</u>
<b>NET ASSETS</b>		
Unrestricted	2,533,834	2,167,680
Temporarily restricted	<u>698,471</u>	<u>552,592</u>
	<u>3,232,305</u>	<u>2,720,272</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<u>\$ 3,237,739</u>	<u>\$ 2,741,137</u>

See accompanying notes and independent auditors' report.

MIDDLE EAST FORUM  
STATEMENTS OF ACTIVITY  
YEARS ENDED DECEMBER 31,

	<u>2013</u>	<u>2012</u>
<b>UNRESTRICTED NET ASSETS</b>		
Revenue and Support		
Contributions and grants	\$ 2,192,021	\$ 2,456,863
Middle East Quarterly	11,987	52,794
Book sales and royalties	4,137	1,015
Investment income	140,987	34,238
Satisfaction of program restrictions	<u>3,256,614</u>	<u>1,907,560</u>
<b>TOTAL PUBLIC SUPPORT, REVENUES AND RECLASSIFICATION</b>	<u>5,605,746</u>	<u>4,452,470</u>
Expenses		
Program services	4,600,452	4,122,684
Supporting services	515,173	408,387
Fundraising services	<u>123,967</u>	<u>125,738</u>
<b>TOTAL EXPENSES</b>	<u>5,239,592</u>	<u>4,656,809</u>
<b>CHANGE IN UNRESTRICTED NET ASSETS</b>	<u>366,154</u>	(204,339)
<b>TEMPORARILY RESTRICTED NET ASSETS</b>		
Contributions and grants	3,402,493	2,131,388
Investment income	-	5
Satisfaction of program restrictions	<u>(3,256,614)</u>	<u>(1,907,560)</u>
<b>CHANGE IN TEMPORARILY RESTRICTED NET ASSETS</b>	<u>145,879</u>	<u>223,833</u>
<b>CHANGE IN NET ASSETS</b>	<u>512,033</u>	<u>19,494</u>
<b>NET ASSETS AS OF BEGINNING OF YEAR</b>	<u>2,720,272</u>	<u>2,700,778</u>
<b>NET ASSETS AS OF END OF YEAR</b>	<u>\$ 3,232,305</u>	<u>\$ 2,720,272</u>

See accompanying notes and independent auditors' report.

MIDDLE EAST FORUM  
 STATEMENT OF FUNCTIONAL EXPENSES  
 YEAR ENDED DECEMBER 31, 2013

	<u>Program Services</u>	<u>Supporting Services</u>	<u>Fundraising Services</u>	<u>Total</u>
Advertising/Marketing	\$ -	\$ 400	\$ -	\$ 400
Books	- -	6,159	- -	6,159
Computer and website	- -	57,302	- -	57,302
Consultants and contract labor	- -	35,736	6,500	42,236
Depreciation	- -	8,767	- -	8,767
Dues and fees	- -	21,179	- -	21,179
Equipment lease	- -	2,572	- -	2,572
Events	- -	21,583	- -	21,583
Gifts	- -	617	- -	617
Honorarium	- -	5,500	- -	5,500
Insurance	- -	22,093	- -	22,093
Office supplies	- -	5,039	- -	5,039
Payroll	- -	176,480	109,608	286,088
Payroll taxes and fringe benefits	- -	15,225	7,859	23,084
Program expenses				
Campus Watch	202,305	- -	- -	202,305
Fellows	79,915	- -	- -	79,915
Islamist Watch	178,366	- -	- -	178,366
Legal Project	128,841	- -	- -	128,841
MEF Educational Fund	3,497,211	- -	- -	3,497,211
Middle East Quarterly	147,572	- -	- -	147,572
Public Education	182,725	- -	- -	182,725
Research	79,123	- -	- -	79,123
Washington Project	104,394	- -	- -	104,394
Postage	- -	4,609	- -	4,609
Professional fees				
Accounting	- -	18,000	- -	18,000
Rent	- -	64,941	- -	64,941
Security	- -	288	- -	288
Telephone	- -	11,921	- -	11,921
Translators	- -	30,285	- -	30,285
Travel	<u>-</u>	<u>6,477</u>	<u>-</u>	<u>6,477</u>
	<u>\$ 4,600,452</u>	<u>\$ 515,173</u>	<u>\$ 123,967</u>	<u>\$ 5,239,592</u>

See accompanying notes and independent auditors' report.

## MIDDLE EAST FORUM

## STATEMENT OF FUNCTIONAL EXPENSES

YEAR ENDED DECEMBER 31, 2012

		<u>Program Services</u>	<u>Supporting Services</u>	<u>Fundraising Services</u>	<u>Total</u>
Advertising/Marketing	\$	-	\$ 5,211	\$ -	\$ 5,211
Books		-	4,787	-	4,787
Computer expenses		-	24,502	-	24,502
Consultants and contract labor		-	47,814	1,687	49,501
Depreciation		-	1,418	-	1,418
Dues and fees		-	13,212	-	13,212
Equipment lease		-	2,701	-	2,701
Events		-	3,098	-	3,098
Gifts		-	592	-	592
Honorarium		-	8,100	-	8,100
Insurance		-	23,799	-	23,799
Office supplies		-	3,853	-	3,853
Payroll		-	175,060	115,322	290,382
Payroll taxes and fringe benefits		-	11,259	8,243	19,502
Program expenses					
Apartheid Monitor		25,000	-	-	25,000
Campus Watch		176,127	-	-	176,127
Fellows		47,695	-	-	47,695
Islamist Watch		152,184	-	-	152,184
Legal Project		165,822	-	-	165,822
MEF Educational Fund		2,926,320	-	-	2,926,320
Middle East Quarterly		176,283	-	-	176,283
Public Education		232,323	-	-	232,323
Researchers		119,354	-	-	119,354
Translators		18,576	-	-	18,576
Washington Project		83,000	-	-	83,000
Postage		-	3,543	-	3,543
Professional fees					
Accounting		-	17,500	-	17,500
Rent		-	50,280	-	50,280
Security		-	364	-	364
Telephone		-	6,906	-	6,906
Travel		-	4,388	486	4,874
		<u>\$ 4,122,684</u>	<u>\$ 408,387</u>	<u>\$ 125,738</u>	<u>\$ 4,656,809</u>

See accompanying notes and independent auditors' report.

## MIDDLE EAST FORUM

## STATEMENTS OF CASH FLOWS

YEARS ENDED DECEMBER 31,

	<u>2013</u>	<u>2012</u>
<b>OPERATING ACTIVITIES</b>		
Increase in net assets	\$ 512,033	\$ 19,494
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	8,767	1,418
Realized and unrealized gain on investments	( 96,849)	( 27,656)
Changes in operating assets and liabilities		
Accounts receivable	290	( 588)
Prepaid expenses	( 9,333)	10,168
Accounts payable and accrued expenses	( 11,294)	16,370
Deferred revenues	( 4,137)	( 7,820)
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<u>399,477</u>	<u>11,386</u>
<b>INVESTING ACTIVITIES</b>		
Donated securities	( 48,917)	( 17,587)
Proceeds from sales of investments	164,703	12,744
Purchases of investments	( 1,146,099)	( 5,660)
Purchases of equipment	( 4,234)	( 21,334)
<b>NET CASH USED IN INVESTING ACTIVITIES</b>	<u>( 1,034,547)</u>	<u>( 31,837)</u>
<b>NET DECREASE IN CASH AND CASH EQUIVALENTS</b>	<u>( 635,070)</u>	<u>( 20,451)</u>
<b>CASH AND CASH EQUIVALENTS AS OF BEGINNING OF YEAR</b>	<u>2,206,513</u>	<u>2,226,964</u>
<b>CASH AND CASH EQUIVALENTS AS OF END OF YEAR</b>	<u>\$ 1,571,443</u>	<u>\$ 2,206,513</u>

See accompanying notes and independent auditors' report.

MIDDLE EAST FORUM

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2013 AND 2012

NOTE A - SUMMARY OF ACCOUNTING POLICIES

A summary of the Organization's significant accounting policies consistently applied in the preparation of the accompanying financial statements follows:

1. Nature of activities

The Middle East Forum (the Organization) is a non-profit organization that (1) promotes American interests in the Middle East and (2) protects Western values from Middle Eastern threats. The Organization's work includes research, publications, educational programs, media outreach, activism, and networking. The Organization's support comes primarily through donations.

2. Basis of accounting

The financial statements of the Organization have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables, and other liabilities.

3. Basis of presentation

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Statement of Financial Accounting Standards (SFAS) No. 117, *Financial Statements of Not-for-Profit Organizations*. Under SFAS No. 117, the Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

4. Cash and cash equivalents

The Organization considers all highly liquid instruments with a maturity of three months or less when purchased to be cash equivalents. Cash and cash equivalents for purposes of the statement of cash flows exclude permanently restricted cash and cash equivalents.

5. Public support and revenue

Annual campaign contributions are generally available for unrestricted use in the related campaign year unless specifically restricted by the donor. Grants and other contributions of cash and other assets are reported as temporarily restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions. Contributions received with donor-imposed restrictions that are met in the same year in which the contributions are received are classified as unrestricted contributions.

See independent auditors' report.

MIDDLE EAST FORUM

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2013 AND 2012

NOTE A - SUMMARY OF ACCOUNTING POLICIES (CONTINUED)

5. Public support and revenue (continued)

Contributions of donated non cash assets are recorded at their fair value in the period received. Contributions of donated services that create or enhance non financial assets or that require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation, are recorded at their fair values in the period received.

6. Property and equipment

It is the Organization's policy to capitalize property and equipment over \$500. Lesser amounts are expensed. Purchased property and equipment is capitalized at cost. Donations of property and equipment are recorded as contributions at their estimated fair value. Such donations are reported as unrestricted contributions unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted contributions. Absent donor stipulations regarding how long those donated assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Organization reclassifies temporarily restricted net assets to unrestricted net assets at that time. Property and equipment are depreciated using the straight-line method. Depreciation expense at December 31, 2013 and 2012 was \$8,767 and \$1,418.

7. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires the use of management's estimates.

8. Investments

Investments are composed of equity securities and are carried at their fair value.

9. Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

See independent auditors' report.

MIDDLE EAST FORUM  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2013 AND 2012

NOTE B - INVESTMENTS

Investments as of December 31, 2013 and 2012 are summarized as follows:

	<u>2013</u>		
	<u>Cost</u>	<u>Fair Value</u>	<u>Carrying Gain (Loss)</u>
<b>Unrestricted:</b>			
Mutual funds	\$ 484,238	\$ 536,339	\$ 52,101
Common stocks	244,433	280,633	36,200
Preferred stocks	15,413	11,880	( 3,533)
52 shares credit Suisse Dollar Senior Loan Offshore Fund, Ltd	<u>519,676</u>	<u>528,282</u>	<u>8,606</u>
	<u>\$ 1,263,760</u>	<u>\$ 1,357,134</u>	<u>\$ 93,374</u>
 <u>2012</u>			
	<u>Cost</u>	<u>Fair Value</u>	<u>Carrying Gain (Loss)</u>
<b>Unrestricted:</b>			
1,239 shares Vanguard Developed Markets Index Fund-Admiral	\$ 32,010	\$ 35,455	\$ 3,445
2,343 shares Vanguard Total International Stock Index Fund-Admiral	63,106	58,706	( 4,400)
3,655 shares Vanguard Total Stock Market Index Admiral	123,123	130,310	7,187
100 shares Clean Harbors, Inc.	<u>5,501</u>	<u>5,501</u>	<u>-</u>
	<u>\$ 223,740</u>	<u>\$ 229,972</u>	<u>\$ 6,232</u>

The Organization adopted FASB ASC 820, *Fair Value Measurements and Disclosures*, for assets and liabilities measured at fair value on a recurring basis. The codification established a common definition for fair value to be applied to existing generally accepted accounting principles that requires the use of fair value measurements, establishes a framework for measuring fair value, and expands disclosure about such fair value measurements.

FASB ASC 820 defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date and establishes a framework for measuring fair value. Additionally, FASB ASC 820 establishes a three-level hierarchy for fair value measurements based upon the transparency of inputs to the valuation of an asset or liability as of the measurement date. The three levels are defined as follows:

See independent auditors' report.

MIDDLE EAST FORUM

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2013 AND 2012

NOTE B - INVESTMENTS (CONTINUED)

Level 1 - inputs to the valuation methodology are quoted prices (unadjusted) for identical assets or liabilities in active markets.

Level 2- inputs to the valuation methodology include quoted prices for similar assets or liabilities in active markets, and inputs that are observable for the asset or liability, either directly or indirectly, for substantially the full term of the financial instrument.

Level 3 - inputs to the valuation methodology are unobservable and significant to the fair value measurement.

A financial instrument's categorization within the valuation hierarchy is based upon the lowest level of input that is significant to the fair value measurement.

At December 31, 2013 and 2012, marketable securities consisted of exchange traded funds that were measured using the Level 1 valuation hierarchy.

The following schedule summarizes the investment return and its classification in the statement of activities for the years ended December 31:

	<u>2013</u>	<u>2012</u>
Unrestricted:		
Interest and dividends	\$ 44,138	\$ 6,577
Net realized and unrealized gains (losses)	<u>96,849</u>	<u>27,656</u>
	<u><u>140,987</u></u>	<u><u>34,233</u></u>
Restricted:		
Interest and dividends	-	5
Net realized and unrealized losses	<u>-</u>	<u>-</u>
	<u><u>-</u></u>	<u><u>5</u></u>
Total investment income	<u>\$ 140,987</u>	<u>\$ 34,238</u>

NOTE C - LOAN RECEIVABLE

Loan receivable from a professional entity to be repaid from proceeds from a settlement, judgment or arbitration award that provides attorneys' fees. The loan is uncollateralized with no stated interest rate. The organization has committed to loan the entity up to a maximum of \$250,000.

NOTE D - INCOME TAXES

The Organization was granted tax exempt status under Section 501 (c) (3) of the Internal Revenue Code. Therefore no provision for income taxes has been made in these financial statements. The Organization has also been classified as an entity that is not a private foundation within the meaning of Section 509(1) and qualifies for deductible contributions as provided in Section 170(b) (1) (A) (vi).

See independent auditors' report.

MIDDLE EAST FORUM  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2013 AND 2012

NOTE E - RESTRICTION ON NET ASSETS

Temporarily restricted net assets are available for the following purposes at December 31:

	<u>2013</u>	<u>2012</u>
MEF Educational Fund	<u>\$ 698,471</u>	<u>\$ 552,592</u>

NOTE F - EDUCATION FUND

In 2008, the Organization established an education fund to support researchers, writers, moderate Muslims, investigators, and activists whose work focuses on the Middle East and Islam. The education fund accounted for 76% and 71% of the organizations program services for 2013 and 2012.

NOTE G - COMMITMENTS

The Organization leases its office facility under a non-cancelable operating lease that expires on August 31, 2020. The Organization also leases office equipment under non-cancelable operating leases which expire on various dates thru 2017. Rent expense charged to operations for the years ended December 31, 2013 and 2012 was \$67,513 and \$52,981.

As of December 31, 2013, the future minimum lease payments under the above operating leases are:

<u>Year ending</u>	<u>December 31</u>	<u>Amount</u>
2014	\$ 56,639	
2015	57,148	
2016	58,328	
2017	58,639	
2018 and thereafter	<u>162,572</u>	
		<u>\$ 393,326</u>

NOTE H - CONCENTRATION OF RISK

As of the balance sheet dates, balances of cash and cash equivalents at financial institutions exceeded the federally insured limit of \$250,000 by \$1,906,489 in 2013 and \$1,036,085 in 2012. These balances fluctuate greatly during the year and can exceed the \$250,000 limit.

NOTE I - UNCERTAIN TAX PROVISION

During the years ended December 31, 2013 and 2012, the Organization did not incur any interest or penalties on its tax returns. The Organization's tax returns are subject to possible examinations by the taxing authorities for federal and state tax purposes and essentially remain open for possible examination for a period of three years after the respective filing deadlines of those returns.

See independent auditors' report.

MIDDLE EAST FORUM  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2013 AND 2012

NOTE J - DATE OF MANAGEMENT REVIEW

Subsequent events were evaluated through April 30, 2014, which is the date the financial statements were available to be issued.

See independent auditors' report.