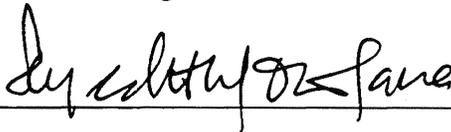


DECLARATION OF SEYED RIZWAN MOWLANA

1. I served as Executive Director and President of Council on American-Islamic Relations—Maryland, Inc. (“CAIR_MD”) from the time the organization was formed through October 2005. I make this Declaration in further support of the application of CAIR-MD for recognition of tax-exempt status and in response to the questions posed by the Internal Revenue Service, TE/GE Division, with respect to that application, in a letter from Ms. Nancy Stuerenberg dated May 9, 2006.
2. The letter from Ms. Stuerenberg inquires about the direct and grassroots lobbying activities of the organization, which have been as follows. In 2004, Mr. Ibrahim Moiz, who was then serving as Director of Civil Rights and Operations Director of the organization, and I both testified before a committee of the Maryland House of Delegates in opposition to House Bills 40, 41, 79 and 89, which would have banned loan of a vehicle to an undocumented person, required the presence of the applicant in the U.S. to obtain a Maryland drivers’ license and would have permitted local police to detain undocumented persons. The organization did not engage in any other activity with respect to these bills, or any other legislative activity.
3. In 2005, Ms. Shama Farooq, who was then serving as Director of Civil Rights of the organization, testified twice before committees of the Maryland House of Delegates: once in opposition to House Bill 1152, which would have required teaching and use of English only; and, on a separate occasion, in opposition to House Bill 1214, which would have required the presence of an applicant in the U.S. to obtain a Maryland driver’s license. Ms. Farooq met with other organizations, including the Maryland Jewish Alliance and CASA of Maryland, in an umbrella effort called Friends of New Marylanders Campaign, to coordinate grassroots lobbying in opposition to these measures. CAIR-MD sent 2 or 3 e-mails to its own list of supporters and activists asking them to contact their state legislators with respect to these bills.
4. The time spent on the activities described in paragraphs 2, 3 and 4 above represented less than 5% of the total time spent by the staff and volunteers of CAIR-MD in each of the years 2004, 2005 and 2006, and in the aggregate for all years of the organization’s existence. The amount of funds spent on all of these activities did not exceed \$300 in the aggregate for all three years.

5. Ms. Stuerenberg's letter also inquired about the annual banquet of CAIR-MD held in 2004, at which the speakers included Ralph Nader, candidate for President, and a representative of the Kerry for President campaign.
6. In letters sent out at the end of May 2004, CAIR-MD invited all three candidates for president to attend the event, along with numerous other elected officials and candidates for other offices. All candidates were given an equal opportunity to speak.
7. Mr. Nader accepted the invitation; Senator Kerry sent a representative from his staff; and President Bush's office indicated he could not attend..
8. No fundraising at all occurred at the event except fundraising for CAIR-MD itself. To the best of my recollection, no support for or opposition to any candidate was expressed at the event by any officer or representative of CAIR-MD. As is our standard practice in such situations, an announcement was made clearly that CAIR-MD does not endorse any candidates for political office.
9. Ms. Stuerenberg's letter further makes reference to a link, on CAIR-MD's website, to the website of Progressive Maryland. I was not aware nor, to my knowledge, was any other officer or employee of CAIR-MD aware, at the time the link to Progressive Maryland's website was placed on CAIR-MD's website that Progressive Maryland's website referred to endorsements of candidates for elective office.

I declare under penalties of perjury that the foregoing is true and correct to the best of my present knowledge, information and belief. Dated this 30 day of May, 2006.



Seyed Rizwan Mowlana

DECLARATION OF RIZWAN JAKA

1. I have served as President of Council on America-Islamic Relations—Maryland, Inc. (“CAIR-MD”) since approximately October 2005. I make this Declaration in further support of the application of CAIR-MD for recognition of tax-exempt status and in response to the questions posed by the Internal Revenue Service, TE/GE Division, with respect to that application, in a letter from Ms. Nancy Stuerenberg dated May 9, 2006.
2. Ms. Stuerenberg’s letter inquires about the past and future direct and grassroots lobbying activities of the organization. Although I have limited knowledge of the past activities, I can confirm that it is planned and expected that the organization will in the future engage in insubstantial amount of direct and grassroots lobbying on legislation in the Maryland General Assembly and Virginia Legislature, and possibly other local legislative bodies, affecting the rights and interests of the local Muslim community.
3. However, virtually all of the organization’s time and resources in the future will be devoted to educational and advocacy activities that do not constitute direct or grassroots lobbying. Indeed, it is expected and planned that the organization’s direct and grassroots lobbying activities in future years will not absorb more than 5%, at the most, of the organization’s funds and of the organization’s time spent on all organization activities, including volunteer labor.
4. Ms. Stuerenberg’s letter also inquires about the future plans of the organization with respect to intervention for or in opposition to candidates for political office.
5. With respect to all future events of the organization at which candidates may be invited to appear, I confirm that CAIR-MD will continue to take special care in the future to ensure that any candidate appearances at the organization’s events comply fully with the Internal Revenue Service guidelines, including but not limited to providing equal opportunity to all candidates seeking the same office; not indicating any support for or opposition to any candidate at the event or in any communications in connection with the event; and forbidding any political fundraising at such events.

6. To the best of my knowledge, no members of CAIR-MD's Board of Directors are, ever have been or currently intend to be candidates for elective office.
7. The organization, to my knowledge, has not intervened in any political campaign in the past and will not intervene in any political campaign in the future on behalf of any candidate for public office.
8. Ms. Stuerenberg's letter also raised a number of questions about the financial information submitted by CAIR-MD in its application. The answers are as follows.
9. **Question 3:** The financial information submitted by CAIR-MD in its Form 1023 indicated that its assets included inventories valued at \$14,681.00. This figure represented a best estimate of CAIR-MD's inventories at the time. Since the estimated financial data were submitted as a part of the application, financial records from FY 2005 were revisited and reported accurately in the IRS 990 Return of Organization Exempt from Income Tax. The 990 return was filed on May 15, 2006 and the return correctly shows the value of CAIR-MD's inventories at \$8,252.00. The organization's inventory is itemized below:

Desktop Computers	\$3,617.00
Mobile Phones	\$143.00
Photo Copier	\$2,748.00
Printer	\$1,744.00
Total:	\$8,252.00

10. **Question 4:**

The financial information submitted by CAIR-MD in its Form 1023 indicated a loan and advance of \$25,600.00. The actual amount of the loan and advance is reported in Part IV Line 66 Attachment of the organization's Form 990 return for 2005, and is \$14,000.00.

CAIR-MD solicited financial assistance from York Foundation of Herndon, Virginia and received the assistance in the form of two loans from that organization. On two separate occasions, on January 5, 2005 and again on February 28, 2006, York Foundation loaned a total of \$14,000.00 to CAIR-MD. The terms of the loan are set forth in a written agreement between CAIR-MD and York Foundation, a copy of which is attached.

11. **Question 5:**

The financial information submitted by CAIR-MD in its Form 1023 indicated a bad debt of \$4,845.00. In fact, the debt was settled before the organization's FY 2005 IRS 990 was filed and no part of this debt remains outstanding. The Form 990 Return filed by the organization for 2005 accurately reflects that no such debt is owed to CAIR-MD.

12. Question 6

CAIR-MD's submitted financial data indicated costs for printing and publication. The actual cost of printing and publication incurred is reported in the 2005 IRS Form 990 as \$9,352.00. All expenditures consisted of payments to a vendor, ColorNet, a printing and company in Gaithersburg, Maryland. The costs of the design and printing of the invitations, tickets, and other relevant printed material relating to the 2005 annual fundraising banquet are enumerated in the attached invoices.

13. Question 7

CAIR-MD's submitted financial data includes an expense for public relations. The actual expense incurred for public relations was \$500.00, as reported in the 2005 990 return. This payment was made to Muslim Civil Rights Center Defense Fund (MCRC Defense Fund). This was a contribution made to MCRC Defense Fund in connection with a fundraising event benefiting this organization which to our knowledge is exempt under section 501(c)(3) of the Code.

14. Question 8

CAIR-MD entered into a lease on February 1, 2006 with Heritage Education Trust, Inc. A copy of the lease is attached.

Program activities of CAIR-MD are conducted and managed from the office space leased from Heritage Education Trust, Inc. Staff of CAIR-MD manage and maintain the office space.

15. Question 9

Form 990 covering the calendar year of 2003 was filed on November 10, 2004.

I declare under penalties of perjury that the foregoing is true and correct to the best of my present knowledge, information and belief. Dated this ____ day of May, 2006.

 5/30/06

Rizwan Jaka

Council on American-Islamic Relations –Maryland, Inc. (EIN: 04-3617757)
Application for Recognition of Exemption
Under Section 501(c) (3) of the Internal Revenue Code

SUPPORTING DECLARATION OF
SHAMA FAROOQ

1. My name is Shama Farooq. I am the Director of Civil Rights for Council on American Islamic Relations-Maryland, Inc. (“CAIR-MD”), the organization which is submitting an application of recognition of tax exempt status under section 501(c)(3) of the Internal Revenue Code. I make this Declaration in support of the organization’s request for a discretionary extension of the time in which to file the application.

2. The individuals who have been responsible for managing the organization include Rizwan O. Jaka, current president of the organization; myself; and the organization’s former executive director and President, Rizwan Mowlana.

3. Until approximately October 2005, the responsibility for operating the organization belonged to Mr. Mowlana. It was not my responsibility prior to that time to ensure compliance with regulatory requirements.

4. I did not know that the organization had failed to file a Form 1023 by the applicable deadline until approximately October 2004, when Mr. Mowlana and I first consulted a tax attorney. As the person responsible for managing the organization, Mr. Mowlana undertook the responsibility to file Form 1023.

5. On information and belief Mr. Mowlana was unaware of the requirement to file an application for recognition of tax-exempt status within 27 months of the organization’s formation until that first consultation with a tax attorney in October 2004.

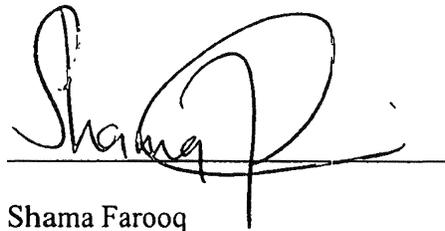
6. At that point, we (Mr. Mowlana and myself) were also made aware of the requirement that the organization file annual information returns. CAIR MD did file Forms 990 for calendar years 2003 and 2004. The Forms 990 were prepared by Taxmaster, Inc. of Herndon, Virginia, IRS Preparer #P00152297. The first Form 990, covering calendar year 2003, was filed on November 10, 2004.

7. On information and belief, Mr. Mowlana began to prepare the Form 1023 in November 2004. However, more than 40 of Mr. Mowlana’s family members in Sri Lanka perished in the tsunami of December 2004, and he became deeply involved with the relief efforts, traveling frequently to Sri Lanka and staying for long periods of time. By the beginning of October 2005 it became apparent that Mr. Mowlana would be unable to continue in his role as executive director and he resigned from the organization. He has not been in regular contact with the organization since that time.

8. After Mr. Mowlana resigned, I took over the day to day responsibility for operating the organization. It required a period of several months for me to review the organization's records and to determine the status of the organization's compliance with corporate and IRS requirements. Towards the end of 2005, I began to compile the information necessary to file this Form 1023.

9. I have examined this application and request for discretionary relief and to the best of my knowledge and belief, the request contains all the relevant facts relating to the request and such facts are true, correct and complete.

I declare under penalties of perjury that the foregoing is true and correct to the best of my information, knowledge and belief. Executed this 26 day of March 2006.

A handwritten signature in black ink, appearing to read "Shama Farooq", is written over a horizontal line. The signature is stylized with large, flowing loops.

Shama Farooq

Council on American-Islamic Relations –Maryland, Inc. (EIN: 04-3617757)
Application for Recognition of Exemption
Under Section 501(c) (3) of the Internal Revenue Code

SUPPORTING DECLARATION OF
RIZWAN O. JAKA

1. My name is Rizwan O. Jaka. I currently serve as the President of the Council on American Islamic Relations-Maryland, Inc. (“CAIR-MD”), the organization which is submitting an application of recognition of tax exempt status under section 501(c)(3) of the Internal Revenue Code. I make this Declaration in support of the organization’s request for a discretionary extension of the time in which to file the application.

2. The individuals who have been responsible for managing CAIR-MD include myself; Shama Farooq, the organization’s director of civil rights; and the organization’s former executive director and President, Rizwan Mowlana.

3. On information and belief, Mr. Mowlana began to prepare the Form 1023 in November 2004. However, more than 40 of Mr. Mowlana’s family members in Sri Lanka perished in the tsunami of December 2004, and he became deeply involved with the relief efforts, traveling frequently to Sri Lanka and staying for long periods of time. By the beginning of October 2005 it became apparent that Mr. Mowlana would be unable to continue in his role as executive director and he resigned from the organization. He has not been in regular contact with the organization since that time.

4. After Mr. Mowlana resigned, Ms. Farooq took over the day to day responsibility for operating the organization.

5. Until Ms. Farooq took over responsibility for operating the organization, I was not personally aware of the requirement that the organization file an application for recognition of tax exempt status within 27 months nor was I aware, until approximately October 2005, that no application had ever been filed.

6. I have examined this application and request for discretionary relief and to the best of my knowledge and belief, the request contains all the relevant facts relating to the request and such facts are true, correct and complete.

I declare under penalties of perjury that the foregoing is true and correct to the best of my information, knowledge and belief. Executed this 26 day of March 2006.



Rizwan O. Jaka