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Form **1023**
(Rev. October 2004)
Department of the Treasury
Internal Revenue Service

Application for Recognition of Exemption
Under Section 501(c)(3) of the Internal Revenue Code

OMB No. 1545-0056

Note: *If exempt status is approved, this application will be open for public inspection.*

Use the instructions to complete this application and for a definition of all ***bold*** *items.* For additional help, call IRS Exempt Organizations Customer Account Services toll-free at 1-877-829-5500. Visit our website at **www.irs.gov** for forms and publications. If the required information and documents are not submitted with payment of the appropriate user fee, the application may be returned to you.

Attach additional sheets to this application if you need more space to answer fully. Put your name and EIN on each sheet and identify each answer by Part and line number. Complete Parts I - XI of Form 1023 and submit only those Schedules (A through H) that apply to you.

Part I Identification of Applicant

1 Full name of organization (exactly as it appears in your **organizing document**) **Council on American-Islamic Relations-Maryland, Inc.**		2 c/o Name (if applicable)
3 **Mailing address** (Number and street) (see instructions) **585 Grove Street**	Room/Suite **G-10**	4 Employer Identification Number (EIN) **04-3617757**
City or town, state or country, and ZIP + 4 **Herndon, VA 20170**		5 Month the annual accounting period ends (01 - 12) **12**
6 Primary contact (officer, director, trustee, or **authorized representative**) **a** Name: **Joseph E. Sandler, Esq. (authorized representative)**		**b** Phone: **(202) 479-1111** **c** Fax: (optional) **(202) 479-1115**

7 Are you represented by an authorized representative, such as an attorney or accountant? If "Yes," provide the authorized representative's name, and the name and address of the authorized representative's firm. Include a completed Form 2848, *Power of Attorney and Declaration of Representative,* with your application if you would like us to communicate with your representative. ☑ **Yes** ☐ **No**

See Attached

8 Was a person who is not one of your officers, directors, trustees, employees, or an authorized representative listed in line 7, paid, or promised payment, to help plan, manage, or advise you about the structure or activities of your organization, or about your financial or tax matters? If "Yes," provide the person's name, the name and address of the person's firm, the amounts paid or promised to be paid, and describe that person's role. ☐ **Yes** ☑ **No**

9a Organization's website: **http://www.cairmd.org**

b Organization's email: (optional) **na**

10 Certain organizations are not required to file an information return (Form 990 or Form 990-EZ). If you are granted tax-exemption, are you claiming to be excused from filing Form 990 or Form 990-EZ? If "Yes," explain. See the instructions for a description of organizations not required to file Form 990 or Form 990-EZ. ☐ **Yes** ☑ **No**

11 Date incorporated if a corporation, or formed, if other than a corporation. (MM/DD/YYYY) **03 / 13 / 2002**

12 Were you formed under the laws of a **foreign country?** If "Yes," state the country. ☐ **Yes** ☑ **No**

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Part II Organizational Structure

You must be a corporation (including a limited liability company), an unincorporated association, or a trust to be tax exempt. (See instructions.) **DO NOT file this form unless you can check "Yes" on lines 1, 2, 3, or 4.**

1	Are you a **corporation**? If "Yes," attach a copy of your articles of incorporation showing **certification of filing** with the appropriate state agency. Include copies of any amendments to your articles a be sure they also show state filing certification.	☑ Yes	☐ No
	See Attached		
2	Are you a **limited liability company (LLC)**? If "Yes," attach a copy of your articles of organization showing certification of filing with the appropriate state agency. Also, if you adopted an operating agreement, attach a copy. Include copies of any amendments to your articles and be sure they show state filing certification. Refer to the instructions for circumstances when an LLC should not file its own exemption application.	☐ Yes	☑ No
3	Are you an **unincorporated association**? If "Yes," attach a copy of your articles of association, constitution, or other similar organizing document that is dated and includes at least two signatures. Include signed and dated copies of any amendments.	☐ Yes	☑ No
4a	Are you a **trust**? If "Yes," attach a signed and dated copy of your trust agreement. Include signed and dated copies of any amendments.	☐ Yes	☑ No
b	Have you been funded? If "No," explain how you are formed without anything of value placed in trust.	☐ Yes	☑ No
5	Have you adopted **bylaws**? If "Yes," attach a current copy showing date of adoption. If "No," explain how your officers, directors, or trustees are selected.	☑ Yes	☐ No
	See Attached		

Part III Required Provisions in Your Organizing Document

The following questions are designed to ensure that when you file this application, your organizing document contains the required provisions to meet the organizational test under section 501(c)(3). Unless you can check the boxes in both lines 1 and 2, your organizing document does not meet the organizational test. **DO NOT file this application until you have amended your organizing document.** Submit your original and amended organizing documents (showing state filing certification if you are a corporation or an LLC) with your application.

1	Section 501(c)(3) requires that your organizing document state your exempt purpose(s), such as charitable, religious, educational, and/or scientific purposes. Check the box to confirm that your organizing document meets this requirement. Describe specifically where your organizing document meets this requirement, such as a reference to a particular article or section in your organizing document. Refer to the instructions for exempt purpose language. Location of Purpose Clause (Page, Article, and Paragraph): **Page 1, Article III**	☑
2a	Section 501(c)(3) requires that upon dissolution of your organization, your remaining assets must be used exclusively for exempt purposes, such as charitable, religious, educational, and/or scientific purposes. Check the box on line 2a to confirm that your organizing document meets this requirement by express provision for the distribution of assets upon dissolution. If you rely on state law for your dissolution provision, do not check the box on line 2a and go to line 2c.	☑
2b	If you checked the box on line 2a, specify the location of your dissolution clause (Page, Article, and Paragraph). Do not complete line 2c if you checked box 2a. **Page 3, Article IX**	
2c	See the instructions for information about the operation of state law in your particular state. Check this box if you rely on operation of state law for your dissolution provision and indicate the state: **NA**	☐

Part IV Narrative Description of Your Activities

See Attached

Using an attachment, describe your *past, present,* and *planned* activities in a narrative. If you believe that you have already provided some of this information in response to other parts of this application, you may summarize that information here and refer to the specific parts of the application for supporting details. You may also attach representative copies of newsletters, brochures, or similar documents for supporting details to this narrative. Remember that if this application is approved, it will be open for public inspection. Therefore, your narrative description of activities should be thorough and accurate. Refer to the instructions for information that must be included in your description.

Part V Compensation and Other Financial Arrangements With Your Officers, Directors, Trustees, Employees, and Independent Contractors

1a List the names, titles, and mailing addresses of all of your officers, directors, and trustees. For each person listed, state their total annual **compensation**, or proposed compensation, for all services to the organization, whether as an officer, employee, or other position. Use actual figures, if available. Enter "none" if no compensation is or will be paid. If additional space is needed, attach a separate sheet. Refer to the instructions for information on what to include as compensation.

Name	Title	Mailing address	Compensation amount (annual actual or estimated)
Rizwan Jaka	Director	42884 Ridgeway Ashburn, VA 20148	None
Karen Zhussanbay	Director	2112 Bear Creek Court Frederick, MD 21702	None
Loay Oweis	Director	9028 Moving Water Lane Columbia, MD 21046	None
Kamran Baig	Director	6004 Barsham Court Alexandria, VA 22315	None
Samira Hussain	Director	46 Brian Court Gaithersburg, MD 20877	None

Part V **Compensation and Other Financial Arrangements With Your Officers, Directors, Trustees, Employees, and Independent Contractors** *(Continued)*

b List the names, titles, and mailing addresses of each of your five highest compensated employees who receive or will receive compensation of more than $50,000 per year. Use the actual figure, if available. Refer to the instructions for information on what to include as compensation. Do not include officers, directors, or trustees listed in line 1a.

Name	Title	Mailing address	Compensation amount (annual actual or estimated)
No compensated employee received more than $50,000 per year in FY 2005 and the applicant organization does not plan to pay any of its employees salaries or wages exceeding $50,000 in the near future.			

c List the names, names of businesses, and mailing addresses of your five highest compensated **independent contractors** that receive or will receive compensation of more than $50,000 per year. Use the actual figure, if available. Refer to the instructions for information on what to include as compensation.

Name	Title	Mailing address	Compensation amount (annual actual or estimated)
No independent contractor received more than $50,000 per year in FY 2005 and the applicant organization does not plan to compensate any of its contractors for an amount exceeding $50,000 in the near future.			

The following "Yes" or "No" questions relate to *past, present, or planned* relationships, transactions, or agreements with your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed in lines 1a, 1b, and 1c.

2a Are any of your officers, directors, or trustees **related** to each other through **family** or **business relationships**? If "Yes," identify the individuals and explain the relationship. ☐ **Yes** ☑ **No**

b Do you have a business relationship with any of your officers, directors, or trustees other than through their position as an officer, director, or trustee? If "Yes," identify the individuals and describe the business relationship with each of your officers, directors, or trustees. ☐ **Yes** ☑ **No**

c Are any of your officers, directors, or trustees related to your highest compensated employees or highest compensated independent contractors listed on lines 1b or 1c through family or business relationships? If "Yes," identify the individuals and explain the relationship. ☐ **Yes** ☑ **No**

3a For each of your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed on lines 1a, 1b, or 1c, attach a list showing their name, qualifications, average hours worked, and duties. **See Attached**

b Do any of your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed on lines 1a, 1b, or 1c receive compensation from any other organizations, whether tax exempt or taxable, that are related to you through **common control**? If "Yes," identify the individuals, explain the relationship between you and the other organization, and describe the compensation arrangement. ☐ **Yes** ☑ **No**

4 In establishing the compensation for your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed on lines 1a, 1b, and 1c, the following practices are recommended, although they are not required to obtain exemption. Answer "Yes" to all the practices you use.

a Do you or will the individuals that approve compensation arrangements follow a conflict of interest policy? ☑ **Yes** ☐ **No**

b Do you or will you approve compensation arrangements in advance of paying compensation? ☑ **Yes** ☐ **No**

c Do you or will you document in writing the date and terms of approved compensation arrangements? ☑ **Yes** ☐ **No**

Part V **Compensation and Other Financial Arrangements With Your Officers, Directors, Trustees, Employees, and Independent Contractors** *(Continued)*

d	Do you or will you record in writing the decision made by each individual who decided or voted on compensation arrangements?	☑ Yes	☐ No
e	Do you or will you approve compensation arrangements based on information about compensation paid by **similarly situated** taxable or tax-exempt organizations for similar services, current compensation surveys compiled by independent firms, or actual written offers from similarly situated organizations? Refer to the instructions for Part V, lines 1a, 1b, and 1c, for information on what to include as compensation.	☑ Yes	☐ No
f	Do you or will you record in writing both the information on which you relied to base your decision and its source?	☑ Yes	☐ No
g	If you answered "No" to any item on lines 4a through 4f, describe how you set compensation that is **reasonable** for your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed in Part V, lines 1a, 1b, and 1c.		
5a	Have you adopted a **conflict of interest policy** consistent with the sample conflict of interest policy in Appendix A to the instructions? If "Yes," provide a copy of the policy and explain how the policy has been adopted, such as by resolution of your governing board. If "No," answer lines 5b and 5c.	☑ Yes	☐ No
b	What procedures will you follow to assure that persons who have a conflict of interest will not have influence over you for setting their own compensation?	See Attached	
c	What procedures will you follow to assure that persons who have a conflict of interest will not have influence over you regarding business deals with themselves?		
	Note: A conflict of interest policy is recommended though it is not required to obtain exemption. Hospitals, see Schedule C, Section I, line 14.		
6a	Do you or will you compensate any of your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed in lines 1a, 1b, or 1c through **non-fixed payments**, such as discretionary bonuses or revenue-based payments? If "Yes," describe all non-fixed compensation arrangements, including how the amounts are determined, who is eligible for such arrangements, whether you place a limitation on total compensation, and how you determine or will determine that you pay no more than reasonable compensation for services. Refer to the instructions for Part V, lines 1a, 1b, and 1c, for information on what to include as compensation.	☐ Yes	☑ No
b	Do you or will you compensate any of your employees, other than your officers, directors, trustees, or your five highest compensated employees who receive or will receive compensation of more than $50,000 per year, through non-fixed payments, such as discretionary bonuses or revenue-based payments? If "Yes," describe all non-fixed compensation arrangements, including how the amounts are or will be determined, who is or will be eligible for such arrangements, whether you place or will place a limitation on total compensation, and how you determine or will determine that you pay no more than reasonable compensation for services. Refer to the instructions for Part V, lines 1a, 1b, and 1c, for information on what to include as compensation.	☐ Yes	☑ No
7a	Do you or will you purchase any goods, services, or assets from any of your officers, directors, trustees, highest compensated employees, or highest compensated independent contractors listed in lines 1a, 1b, or 1c? If "Yes," describe any such purchase that you made or intend to make, from whom you make or will make such purchases, how the terms are or will be negotiated at **arm's length**, and explain how you determine or will determine that you pay no more than **fair market value**. Attach copies of any written contracts or other agreements relating to such purchases.	☐ Yes	☑ No
b	Do you or will you sell any goods, services, or assets to any of your officers, directors, trustees, highest compensated employees, or highest compensated independent contractors listed in lines 1a, 1b, or 1c? If "Yes," describe any such sales that you made or intend to make, to whom you make or will make such sales, how the terms are or will be negotiated at arm's length, and explain how you determine or will determine you are or will be paid at least fair market value. Attach copies of any written contracts or other agreements relating to such sales.	☐ Yes	☑ No
8a	Do you or will you have any leases, contracts, loans, or other agreements with your officers, directors, trustees, highest compensated employees, or highest compensated independent contractors listed in lines 1a, 1b, or 1c? If "Yes," provide the information requested in lines 8b through 8f.	☐ Yes	☑ No
b	Describe any written or oral arrangements that you made or intend to make.		
c	Identify with whom you have or will have such arrangements.		
d	Explain how the terms are or will be negotiated at arm's length.		
e	Explain how you determine you pay no more than fair market value or you are paid at least fair market value.		
f	Attach copies of any signed leases, contracts, loans, or other agreements relating to such arrangements.		
9a	Do you or will you have any leases, contracts, loans, or other agreements with any organization in which any of your officers, directors, or trustees are also officers, directors, or trustees, or in which any individual officer, director, or trustee owns more than a 35% interest? If "Yes," provide the information requested in lines 9b through 9f.	☐ Yes	☑ No

Part V **Compensation and Other Financial Arrangements With Your Officers, Directors, Trustees, Employees, and Independent Contractors** *(Continued)*

b Describe any written or oral arrangements you made or intend to make.

c Identify with whom you have or will have such arrangements.

d Explain how the terms are or will be negotiated at arm's length.

e Explain how you determine or will determine you pay no more than fair market value or that you are paid at least fair market value.

f Attach a copy of any signed leases, contracts, loans, or other agreements relating to such arrangements.

Part VI **Your Members and Other Individuals and Organizations That Receive Benefits From You**

The following "Yes" or "No" questions relate to goods, services, and funds you provide to individuals and organizations as part of your activities. Your answers should pertain to *past, present,* and *planned* activities. (See instructions.)

1a	In carrying out your exempt purposes, do you provide goods, services, or funds to individuals? If "Yes," describe each program that provides goods, services, or funds to individuals.	☐ Yes	☑ No
b	In carrying out your exempt purposes, do you provide goods, services, or funds to organizations? If "Yes," describe each program that provides goods, services, or funds to organizations.	☐ Yes	☑ No
2	Do any of your programs limit the provision of goods, services, or funds to a specific individual or group of specific individuals? For example, answer "Yes," if goods, services, or funds are provided only for a particular individual, your members, individuals who work for a particular employer, or graduates of a particular school. If "Yes," explain the limitation and how recipients are selected for each program.	☐ Yes	☑ No
3	Do any individuals who receive goods, services, or funds through your programs have a family or business relationship with any officer, director, trustee, or with any of your highest compensated employees or highest compensated independent contractors listed in Part V, lines 1a, 1b, and 1c? If "Yes," explain how these related individuals are eligible for goods, services, or funds.	☐ Yes	☑ No

Part VII **Your History**

The following "Yes" or "No" questions relate to your history. (See instructions.)

1	Are you a **successor** to another organization? Answer "Yes," if you have taken or will take over the activities of another organization; you took over 25% or more of the fair market value of the net assets of another organization; or you were established upon the conversion of an organization from for-profit to non-profit status. If "Yes," complete Schedule G.	☐ Yes	☑ No
2	Are you submitting this application more than 27 months after the end of the month in which you were legally formed? If "Yes," complete Schedule E.	☑ Yes	☐ No

Part VIII **Your Specific Activities**

The following "Yes" or "No" questions relate to specific activities that you may conduct. Check the appropriate box. Your answers should pertain to *past, present,* and *planned* activities. (See instructions.)

1	Do you support or oppose candidates in **political campaigns** in any way? If "Yes," explain.	☐ Yes	☑ No
2a	Do you attempt to **influence legislation**? If "Yes," explain how you attempt to influence legislation and complete line 2b. If "No," go to line 3a.	☑ Yes	☐ No
b	Have you made or are you making an **election** to have your legislative activities measured by expenditures by filing Form 5768? If "Yes," attach a copy of the Form 5768 that was already filed or attach a completed Form 5768 that you are filing with this application. If "No," describe whether your attempts to influence legislation are a substantial part of your activities. Include the time and money spent on your attempts to influence legislation as compared to your total activities.	☑ Yes	☐ No
3a	Do you or will you operate bingo or **gaming** activities? If "Yes," describe who conducts them, and list all revenue received or expected to be received and expenses paid or expected to be paid in operating these activities. **Revenue and expenses** should be provided for the time periods specified in Part IX, Financial Data.	☐ Yes	☑ No
b	Do you or will you enter into contracts or other agreements with individuals or organizations to conduct bingo or gaming for you? If "Yes," describe any written or oral arrangements that you made or intend to make, identify with whom you have or will have such arrangements, explain how the terms are or will be negotiated at arm's length, and explain how you determine or will determine you pay no more than fair market value or you will be paid at least fair market value. Attach copies or any written contracts or other agreements relating to such arrangements.	☐ Yes	☑ No

c List the states and local jurisdictions, including Indian Reservations, in which you conduct or will conduct gaming or bingo.

Part VIII Your Specific Activities *(Continued)*

4a Do you or will you undertake **fundraising**? If "Yes," check all the fundraising programs you do or will conduct. (See instructions.) ☑ Yes ☐ No

- ☑ mail solicitations
- ☑ email solicitations
- ☑ personal solicitations
- ☐ vehicle, boat, plane, or similar donations
- ☐ foundation grant solicitations
- ☐ phone solicitations
- ☑ accept donations on your website
- ☐ receive donations from another organization's website
- ☐ government grant solicitations
- ☐ Other

Attach a description of each fundraising program. See Attached

b Do you or will you have written or oral contracts with any individuals or organizations to raise funds for you? If "Yes," describe these activities. Include all revenue and expenses from these activities and state who conducts them. Revenue and expenses should be provided for the time periods specified in Part IX, Financial Data. Also, attach a copy of any contracts or agreements. ☐ Yes ☑ No

c Do you or will you engage in fundraising activities for other organizations? If "Yes," describe these arrangements. Include a description of the organizations for which you raise funds and attach copies of all contracts or agreements. ☐ Yes ☑ No

d List all states and local jurisdictions in which you conduct fundraising. For each state or local jurisdiction listed, specify whether you fundraise for your own organization, you fundraise for another organization, or another organization fundraises for you.

e Do you or will you maintain separate accounts for any contributor under which the contributor has the right to advise on the use or distribution of funds? Answer "Yes" if the donor may provide advice on the types of investments, distributions from the types of investments, or the distribution from the donor's contribution account. If "Yes," describe this program, including the type of advice that may be provided and submit copies of any written materials provided to donors. ☐ Yes ☑ No

5 Are you **affiliated** with a governmental unit? If "Yes," explain. ☐ Yes ☑ No

6a Do you or will you engage in **economic development**? If "Yes," describe your program. ☐ Yes ☑ No

b Describe in full who benefits from your economic development activities and how the activities promote exempt purposes.

7a Do or will persons other than your employees or volunteers **develop** your facilities? If "Yes," describe each facility, the role of the developer, and any business or family relationship(s) between the developer and your officers, directors, or trustees. ☐ Yes ☑ No

b Do or will persons other than your employees or volunteers **manage** your activities or facilities? If "Yes," describe each activity and facility, the role of the manager, and any business or family relationship(s) between the manager and your officers, directors, or trustees. ☐ Yes ☑ No

c If there is a business or family relationship between any manager or developer and your officers, directors, or trustees, identify the individuals, explain the relationship, describe how contracts are negotiated at arm's length so that you pay no more than fair market value, and submit a copy of any contracts or other agreements.

8 Do you or will you enter into **joint ventures**, including partnerships or **limited liability companies** treated as partnerships, in which you share profits and losses with partners other than section 501(c)(3) organizations? If "Yes," describe the activities of these joint ventures in which you participate. ☐ Yes ☑ No

9a Are you applying for exemption as a childcare organization under section 501(k)? If "Yes," answer lines 9b through 9d. If "No," go to line 10. ☐ Yes ☑ No

b Do you provide child care so that parents or caretakers of children you care for can be **gainfully employed** (see instructions)? If "No," explain how you qualify as a childcare organization described in section 501(k). ☐ Yes ☑ No

c Of the children for whom you provide child care, are 85% or more of them cared for by you to enable their parents or caretakers to be gainfully employed (see instructions)? If "No," explain how you qualify as a childcare organization described in section 501(k). ☐ Yes ☑ No

d Are your services available to the general public? If "No," describe the specific group of people for whom your activities are available. Also, see the instructions and explain how you qualify as a childcare organization described in section 501(k). ☐ Yes ☑ No

10 Do you or will you publish, own, or have rights in music, literature, tapes, artworks, choreography, scientific discoveries, or other **intellectual property**? If "Yes," explain. Describe who owns or will own any copyrights, patents, or trademarks, whether fees are or will be charged, how the fees are determined, and how any items are or will be produced, distributed, and marketed. ☐ Yes ☑ No

Part VIII Your Specific Activities *(Continued)*

11	Do you or will you accept contributions of: real property; conservation easements; closely held securities; intellectual property such as patents, trademarks, and copyrights; works of music or art; licenses; royalties; automobiles, boats, planes, or other vehicles; or collectibles of any type? If "Yes," describe each type of contribution, any conditions imposed by the donor on the contribution, and any agreements with the donor regarding the contribution.	☐ Yes	☑ No
12a	Do you or will you operate in a **foreign country** or **countries?** If "Yes," answer lines 12b through 12d. If "No," go to line 13a.	☐ Yes	☑ No
b	Name the foreign countries and regions within the countries in which you operate.		
c	Describe your operations in each country and region in which you operate.		
d	Describe how your operations in each country and region further your exempt purposes.		
13a	Do you or will you make grants, loans, or other distributions to organization(s)? If "Yes," answer lines 13b through 13g. If "No," go to line 14a.	☐ Yes	☑ No
b	Describe how your grants, loans, or other distributions to organizations further your exempt purposes.		
c	Do you have written contracts with each of these organizations? If "Yes," attach a copy of each contract.	☐ Yes	☑ No
d	Identify each recipient organization and any **relationship** between you and the recipient organization.		
e	Describe the records you keep with respect to the grants, loans, or other distributions you make.		
f	Describe your selection process, including whether you do any of the following:		
	(i) Do you require an application form? If "Yes," attach a copy of the form.	☐ Yes	☑ No
	(ii) Do you require a grant proposal? If "Yes," describe whether the grant proposal specifies your responsibilities and those of the grantee, obligates the grantee to use the grant funds only for the purposes for which the grant was made, provides for periodic written reports concerning the use of grant funds, requires a final written report and an accounting of how grant funds were used, and acknowledges your authority to withhold and/or recover grant funds in case such funds are, or appear to be, misused.	☐ Yes	☑ No
g	Describe your procedures for oversight of distributions that assure you the resources are used to further your exempt purposes, including whether you require periodic and final reports on the use of resources.		
14a	Do you or will you make grants, loans, or other distributions to foreign organizations? If "Yes," answer lines 14b through 14f. If "No," go to line 15.	☐ Yes	☑ No
b	Provide the name of each foreign organization, the country and regions within a country in which each foreign organization operates, and describe any relationship you have with each foreign organization.		
c	Does any foreign organization listed in line 14b accept contributions earmarked for a specific country or specific organization? If "Yes," list all earmarked organizations or countries.	☐ Yes	☐ No
d	Do your contributors know that you have ultimate authority to use contributions made to you at your discretion for purposes consistent with your exempt purposes? If "Yes," describe how you relay this information to contributors.	☐ Yes	☐ No
e	Do you or will you make pre-grant inquiries about the recipient organization? If "Yes," describe these inquiries, including whether you inquire about the recipient's financial status, its tax-exempt status under the Internal Revenue Code, its ability to accomplish the purpose for which the resources are provided, and other relevant information.	☐ Yes	☐ No
f	Do you or will you use any additional procedures to ensure that your distributions to foreign organizations are used in furtherance of your exempt purposes? If "Yes," describe these procedures, including site visits by your employees or compliance checks by impartial experts, to verify that grant funds are being used appropriately.	☐ Yes	☐ No

Part VIII Your Specific Activities *(Continued)*

15	Do you have a **close connection** with any organizations? If "Yes," explain.	☐ Yes	☑ No
16	Are you applying for exemption as a **cooperative hospital service organization** under section 501(e)? If "Yes," explain.	☐ Yes	☑ No
17	Are you applying for exemption as a **cooperative service organization of operating educational organizations** under section 501(f)? If "Yes," explain.	☐ Yes	☑ No
18	Are you applying for exemption as a **charitable risk pool** under section 501(n)? If "Yes," explain.	☐ Yes	☑ No
19	Do you or will you operate a **school**? If "Yes," complete Schedule B. Answer "Yes," whether you operate a school as your main function or as a secondary activity.	☐ Yes	☑ No
20	Is your main function to provide **hospital** or **medical care**? If "Yes," complete Schedule C.	☐ Yes	☑ No
21	Do you or will you provide **low-income housing** or housing for the **elderly** or **handicapped**? If "Yes," complete Schedule F.	☐ Yes	☑ No
22	Do you or will you provide scholarships, fellowships, educational loans, or other educational grants to individuals, including grants for travel, study, or other similar purposes? If "Yes," complete Schedule H. **Note: Private foundations** may use Schedule H to request advance approval of individual grant procedures.	☐ Yes	☑ No

Part IX Financial Data

For purposes of this schedule, years in existence refer to completed tax years. If in existence 4 or more years, complete the schedule for the most recent 4 tax years. If in existence more than 1 year but less than 4 years, complete the statements for each year in existence and provide projections of your likely revenues and expenses based on a reasonable and good faith estimate of your future finances for a total of 3 years of financial information. If in existence less than 1 year, provide projections of your likely revenues and expenses for the current year and the 2 following years, based on a reasonable and good faith estimate of your future finances for a total of 3 years of financial information. (See instructions.)

A. Statement of Revenues and Expenses

	Type of revenue or expense	Current tax year (a) From 1/05 To 12/05	3 prior tax years or 2 succeeding tax years (b) From 1/03 To 12/03	(c) From 1/04 To 12/04	(d) From ... To ...	(e) Provide Total for (a) through (d)
Revenues	1 Gifts, grants, and contributions received (do not include unusual grants)	$117,552.00	$65,169.00	$188,248.00		$370,969.00
	2 Membership fees received	$0.00	$0.00	$0.00		$0.00
	3 Gross investment income	$0.00	$0.00	$0.00		$0.00
	4 Net unrelated business income	$0.00	$0.00	$0.00		$0.00
	5 Taxes levied for your benefit	$0.00	$0.00	$0.00		$0.00
	6 Value of services or facilities furnished by a governmental unit without charge (not including the value of services generally furnished to the public without charge)	$0.00	$0.00	$0.00		$0.00
	7 Any revenue not otherwise listed above or in lines 9–12 below (attach an itemized list)	$0.00	$0.00	$0.00		$0.00
	8 Total of lines 1 through 7	$117,552.00	$65,169.00	$188,248.00		$370,969.00
	9 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to your exempt purposes (attach itemized list)	$0.00	$0.00	$0.00		$0.00
	10 Total of lines 8 and 9	$117,552.00	$65,169.00	$188,248.00		$370,969.00
	11 Net gain or loss on sale of capital assets (attach schedule and see instructions)	$0.00	$0.00	$0.00		$0.00
	12 **Unusual grants**	$0.00	$0.00	$0.00		$0.00
	13 Total Revenue Add lines 10 through 12	$117,552.00	$65,169.00	$188,248.00		$370,969.00
Expenses	14 Fundraising expenses	$43,253	$6,640.00	$77,740.00		
	15 Contributions, gifts, grants, and similar amounts paid out (attach an itemized list)	$500.00	$0.00	$0.00		
	16 Disbursements to or for the benefit of members (attach an itemized list)	$0.00	$0.00	$0.00		
	17 Compensation of officers, directors, and trustees	$0.00	$0.00	$0.00		
	18 Other salaries and wages	$60,585.00	$14,556.00	$56,018.00		
	19 Interest expense	$176.00	$0.00	$0.00		
	20 Occupancy (rent, utilities, etc.)	$12,034.00	$7,365.00	$9,996.00		
	21 Depreciation and depletion	$0.00	$0.00	$0.00		
	22 Professional fees	$1,754.00	$0.00	$996.00		
	23 Any expense not otherwise classified, such as program services (attach itemized list)	See Attached $29,961.00	$16,093.00	$51,627.00		
	24 Total Expenses Add lines 14 through 23	$148,263.00	$44,654.00	$196,375.00		

Part IX Financial Data *(Continued)*

B. Balance Sheet (for your most recently completed tax year) — Year End: 2005

			(Whole dollars)
	Assets		
1	Cash	1	$167.00
2	Accounts receivable, net	2	$299.00
3	Inventories	3	$14,861.00
4	Bonds and notes receivable (attach an itemized list)	4	0
5	Corporate stocks (attach an itemized list)	5	0
6	Loans receivable (attach an itemized list)	6	0
7	Other investments (attach an itemized list)	7	0
8	Depreciable and depletable assets (attach an itemized list)	8	0
9	Land	9	0
10	Other assets (attach an itemized list)	10	0
11	Total Assets (add lines 1 through 10)	11	$15,329.00
	Liabilities		
12	Accounts payable	12	$30,375.00
13	Contributions, gifts, grants, etc. payable	13	0
14	Mortgages and notes payable (attach an itemized list)	14	0
15	Other liabilities (attach an itemized list)	15	0
16	Total Liabilities (add lines 12 through 15) **See Attached**	16	$30,375.00
	Fund Balances or Net Assets		
17	Total fund balances or net assets	17	$15,329.00
18	Total Liabilities and Fund Balances or Net Assets (add lines 16 and 17)	18	($15,514.00)

19 Have there been any substantial changes in your assets or liabilities since the end of the period shown above? If "Yes," explain. ☐ Yes ☑ No

Part X Public Charity Status

Part X is designed to classify you as an organization that is either a **private foundation** or a **public charity**. Public charity status is a more favorable tax status than private foundation status. If you are a private foundation, Part X is designed to further determine whether you are a **private operating foundation**. (See instructions.)

1a Are you a private foundation? If "Yes," go to line 1b. If "No," go to line 5 and proceed as instructed. If you are unsure, see the instructions. ☐ Yes ☑ No

b As a private foundation, section 508(e) requires special provisions in your organizing document in addition to those that apply to all organizations described in section 501(c)(3). Check the box to confirm that your organizing document meets this requirement, whether by express provision or by reliance on operation of state law. Attach a statement that describes specifically where your organizing document meets this requirement, such as a reference to a particular article or section in your organizing document or by operation of state law. See the instructions, including Appendix B, for information about the special provisions that need to be contained in your organizing document. Go to line 2. ☐

2 Are you a private operating foundation? To be a private operating foundation you must engage directly in the active conduct of charitable, religious, educational, and similar activities, as opposed to indirectly carrying out these activities by providing grants to individuals or other organizations. If "Yes," go to line 3. If "No," go to the signature section of Part XI. ☐ Yes ☐ No

3 Have you existed for one or more years? If "Yes," attach financial information showing that you are a private operating foundation; go to the signature section of Part XI. If "No," continue to line 4. ☐ Yes ☐ No

4 Have you attached either (1) an affidavit or opinion of counsel, (including a written affidavit or opinion from a certified public accountant or accounting firm with expertise regarding this tax law matter), that sets forth facts concerning your operations and support to demonstrate that you are likely to satisfy the requirements to be classified as a private operating foundation; or (2) a statement describing your proposed operations as a private operating foundation? ☐ Yes ☐ No

5 If you answered "No" to line 1a, indicate the type of public charity status you are requesting by checking one of the choices below. You may check only one box.

The organization is not a private foundation because it is:

a 509(a)(1) and 170(b)(1)(A)(i)—a church or a convention or association of churches. Complete and attach Schedule A. ☐

b 509(a)(1) and 170(b)(1)(A)(ii)—a **school**. Complete and attach Schedule B. ☐

c 509(a)(1) and 170(b)(1)(A)(iii)—a **hospital**, a cooperative hospital service organization, or a medical research organization operated in conjunction with a hospital. Complete and attach Schedule C. ☐

d 509(a)(3)—an organization supporting either one or more organizations described in line 5a through c, f, g, or h or a publicly supported section 501(c)(4), (5), or (6) organization. Complete and attach Schedule D. ☐

Part X Public Charity Status *(Continued)*

e 509(a)(4)—an organization organized and operated exclusively for testing for public safety. ☐

f 509(a)(1) and 170(b)(1)(A)(iv)—an organization operated for the benefit of a college or university that is owned or operated by a governmental unit. ☐

g 509(a)(1) and 170(b)(1)(A)(vi)—an organization that receives a substantial part of its financial support in the form of contributions from publicly supported organizations, from a governmental unit, or from the general public. ☑

h 509(a)(2)—an organization that normally receives not more than one-third of its financial support from gross **investment income** and receives more than one-third of its financial support from contributions, membership fees, and gross receipts from activities related to its exempt functions (subject to certain exceptions). ☐

i A publicly supported organization, but unsure if it is described in 5g or 5h. The organization would like the IRS to decide the correct status. ☐

6 If you checked box g, h, or i in question 5 above, you must request either an **advance** or a **definitive ruling** by selecting one of the boxes below. Refer to the instructions to determine which type of ruling you are eligible to receive.

a **Request for Advance Ruling:** By checking this box and signing the consent, pursuant to section 6501(c)(4) of the Code you request an advance ruling and agree to extend the statute of limitations on the assessment of excise tax under section 4940 of the Code. The tax will apply only if you do not establish public support status at the end of the 5-year advance ruling period. The assessment period will be extended for the 5 advance ruling years to 8 years, 4 months, and 15 days beyond the end of the first year. You have the right to refuse or limit the extension to a mutually agreed-upon period of time or issue(s). Publication 1035, *Extending the Tax Assessment Period,* provides a more detailed explanation of your rights and the consequences of the choices you make. You may obtain Publication 1035 free of charge from the IRS web site at *www.irs.gov* or by calling toll-free 1-800-829-3676. Signing this consent will not deprive you of any appeal rights to which you would otherwise be entitled. If you decide not to extend the statute of limitations, you are not eligible for an advance ruling. ☐

Consent Fixing Period of Limitations Upon Assessment of Tax Under Section 4940 of the Internal Revenue Code

For Organization

(Signature of Officer, Director, Trustee, or other authorized official)	(Type or print name of signer)	(Date)
	(Type or print title or authority of signer)	

For Director, Exempt Organizations

By ..... Date .....

b **Request for Definitive Ruling:** Check this box if you have completed one tax year of at least 8 full months and you are requesting a definitive ruling. To confirm your public support status, answer line 6b(i) if you checked box g in line 5 above. Answer line 6b(ii) if you checked box h in line 5 above. If you checked box i in line 5 above, answer both lines 6b(i) and (ii). ☑

(i) (a) Enter 2% of line 8, column (e) on Part IX-A. Statement of Revenues and Expenses. **$7,419.00**

(b) Attach a list showing the name and amount contributed by each person, company, or organization whose gifts totaled more than the 2% amount. If the answer is "None," check this box. ☑

(ii) (a) For each year amounts are included on lines 1, 2, and 9 of Part IX-A. Statement of Revenues and Expenses, attach a list showing the name of and amount received from each **disqualified person.** If the answer is "None," check this box. ☐

(b) For each year amounts are included on line 9 of Part IX-A. Statement of Revenues and Expenses, attach a list showing the name of and amount received from each payer, other than a disqualified person, whose payments were more than the larger of (1) 1% of line 10, Part IX-A. Statement of Revenues and Expenses, or (2) $5,000. If the answer is "None," check this box. ☐

7 Did you receive any unusual grants during any of the years shown on Part IX-A. Statement of Revenues and Expenses? If "Yes," attach a list including the name of the contributor, the date and amount of the grant, a brief description of the grant, and explain why it is unusual. ☐ **Yes** ☑ **No**

500 PSD

Part XI User Fee Information

You must include a user fee payment with this application. It will not be processed without your paid user fee. If your average annual gross receipts have exceeded or will exceed $10,000 annually over a 4-year period, you must submit payment of $500. If your gross receipts have not exceeded or will not exceed $10,000 annually over a 4-year period, the required user fee payment is $150. See instructions for Part XI, for a definition of **gross receipts** over a 4-year period. Your check or money order must be made payable to the United States Treasury. *User fees are subject to change. Check our website at www.irs.gov and type "User Fee" in the keyword box, or call Customer Account Services at 1-877-829-5500 for current information.*

1	Have your annual gross receipts averaged or are they expected to average not more than $10,000? If "Yes," check the box on line 2 and enclose a user fee payment of $150 (Subject to change—see above). If "No," check the box on line 3 and enclose a user fee payment of $500 (Subject to change—see above).	☐ **Yes**	☑ **No**
2	Check the box if you have enclosed the reduced user fee payment of $150 (Subject to change).	☐	
3	Check the box if you have enclosed the user fee payment of $500 (Subject to change).	☑	

I declare under the penalties of perjury that I am authorized to sign this application on behalf of the above organization and that I have examined this application, including the accompanying schedules and attachments, and to the best of my knowledge it is true, correct, and complete.

Please Sign Here ▶ R [signature] — (Signature of Officer, Director, Trustee, or other authorized official)

Rizwan Jaka (Type or print name of signer)

3/26/06 (Date)

President (Type or print title or authority of signer)

Reminder: Send the completed Form 1023 Checklist with your filled-in-application.

Schedule E. Organizations Not Filing Form 1023 Within 27 Months of Formation

Schedule E is intended to determine whether you are eligible for tax exemption under section 501(c)(3) from the postmark date of your application or from your date of incorporation or formation, whichever is earlier. If you are not eligible for tax exemption under section 501(c)(3) from your date of incorporation or formation, Schedule E is also intended to determine whether you are eligible for tax exemption under section 501(c)(4) for the period between your date of incorporation or formation and the postmark date of your application.

1	Are you a church, association of churches, or integrated auxiliary of a church? If "Yes," complete Schedule A and stop here. Do not complete the remainder of Schedule E.	☐ Yes	☑ No
2a	Are you a public charity with annual **gross receipts** that are normally $5,000 or less? If "Yes," stop here. Answer "No" if you are a private foundation, regardless of your gross receipts.	☐ Yes	☑ No
b	If your gross receipts were normally more than $5,000, are you filing this application within 90 days from the end of the tax year in which your gross receipts were normally more than $5,000? If "Yes," stop here.	☐ Yes	☑ No
3a	Were you included as a subordinate in a group exemption application or letter? If "No," go to line 4.	☐ Yes	☑ No
b	If you were included as a subordinate in a group exemption letter, are you filing this application within 27 months from the date you were notified by the organization holding the group exemption letter or the Internal Revenue Service that you cease to be covered by the group exemption letter? If "Yes," stop here.	☐ Yes	☐ No
c	If you were included as a subordinate in a timely filed group exemption request that was denied, are you filing this application within 27 months from the postmark date of the Internal Revenue Service final adverse ruling letter? If "Yes," stop here.	☐ Yes	☐ No
4	Were you created on or before October 9, 1969? If "Yes," stop here. Do not complete the remainder of this schedule.	☐ Yes	☑ No
5	If you answered "No" to lines 1 through 4, we cannot recognize you as tax exempt from your date of formation unless you qualify for an extension of time to apply for exemption. Do you wish to request an extension of time to apply to be recognized as exempt from the date you were formed? If "Yes," attach a statement explaining why you did not file this application within the 27-month period. Do no answer lines 6, 7, or 8. If "No," go to line 6a.	☑ Yes	☐ No
6a	If you answered "No" to line 5, you can only be exempt under section 501(c)(3) from the postmark date of this application. Therefore, do you want us to treat this application as a request for tax exemption from the postmark date? If "Yes," you are eligible for an advance ruling. Complete Part X, line 6a. If "No," you will be treated as a private foundation.		
	Note. Be sure your ruling eligibility agrees with your answer to Part X, line 6.		
b	Do you anticipate significant changes in your sources of support in the future? If "Yes," complete line 7 below.	☐ Yes	☐ No

See Attached

Schedule E. Organizations Not Filing Form 1023 Within 27 Months of Formation *(Continued)*

7 Complete this item only if you answered "Yes" to line 6b. Include projected revenue for the first two full years following the current tax year.

Type of Revenue	Projected revenue for 2 years following current tax year		
	(a) From ..... To	(b) From ..... To	(c) Total
1 Gifts, grants, and contributions received (do not include unusual grants)			
2 Membership fees received			
3 Gross investment income			
4 Net unrelated business income			
5 Taxes levied for your benefit			
6 Value of services or facilities furnished by a governmental unit without charge (not including the value of services generally furnished to the public without charge)			
7 Any revenue not otherwise listed above or in lines 9–12 below (attach an itemized list)			
8 Total of lines 1 through 7			
9 Gross receipts from admissions, merchandise sold, or services performed, or furnishing of facilities in any activity that is related to your exempt purposes (attach itemized list)			
10 Total of lines 8 and 9			
11 Net gain or loss on sale of capital assets (attach an itemized list)			
12 Unusual grants			
13 Total revenue. Add lines 10 through 12			

8 According to your answers, you are only eligible for tax exemption under section 501(c)(3) from the postmark date of your application. However, you may be eligible for tax exemption under section 501(c)(4) from your date of formation to the postmark date of the Form 1023. Tax exemption under section 501(c)(4) allows exemption from federal income tax, but generally not deductibility of contributions under Code section 170. Check the box at right if you want us to treat this as a request for exemption under 501(c)(4) from your date of formation to the postmark date. ▶ ☐

Attach a completed Page 1 of Form 1024, Application for Recognition of Exemption Under Section 501(a), to this application.

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

Part IV: Narrative Description of Activities

Council on American-Islamic Relations – Maryland, Inc. (CAIR – Maryland) serves the Muslim American communities in and around Maryland, Virginia and the District of Columbia. CAIR - Maryland advances the civil rights interests of Muslim American citizens in the region 1) by protecting and supporting the civil rights of these citizens, 2) through public education on the relevant issues and 3) by representing the common interests and shared concerns of the Muslim American communities.

1) CAIR – Maryland has worked to resolve over 120 civil rights cases in Maryland, Virginia and the District of Columbia in 2004 – 2005.

    a. In response to Muslim American citizens' individual complaints reported to CAIR – Maryland, the organization has compelled area employers to accommodate Friday prayers, mandatory in the religion of Islam, beards for men, head coverings for women, and other aspects of employees' compliance with the religious laws. The companies collaborating with CAIR – Maryland to adopt and implement the more accommodating work environment policies included Fortune 500 companies and other major corporations in the region.
    b. CAIR – Maryland has protected the civil rights of Muslim American citizens against hostile work environments, intimidation against Muslim students in public schools, and racial profiling practices by law enforcement officers. In particular, when a trend of discrimination and hostility toward Muslim Americans are reported, CAIR – Maryland defends the victimized party by directly communicating with the employer or the institution which is reportedly sanctioning such conflict.
    c. CAIR – Maryland has mediated two major employment discrimination cases and has assisted the adjudication process of the Equal Employment Opportunity Commission.

2) CAIR – Maryland hosted numerous public lectures and workshops to educate Muslim Americans on civil rights and the laws governing discrimination.

    a. CAIR – Maryland has hosted seminars in local community centers to educate the attendees regarding their basic civil rights, in particular to address the common concerns among Muslim American citizens.
    b. Several corporations and local employers have benefited from sensitivity trainings hosted by CAIR – Maryland. CAIR – Maryland has created and implemented specialized training programs for the employers about the religion of Islam and its relevance in the work place for Muslim employees.
    c. CAIR – Maryland has hosted employment discrimination law training classes in conjunction with local legal aid service organizations for both employees and employers.

d. The description of the organization's programs, accomplishments, important announcements, and other relevant information is available to the public on the website <http://www.cairmd.org> Information and action alerts are also available through email when an interested individual requests for information to be emailed to him.

3) CAIR – Maryland is a representative of the common interests and shared concerns of Muslim American citizens in the area. As such, CAIR – Maryland communicates with public institutions, governments and major nonprofit organizations to ensure that the interest and concerns of Muslim American community is fully recognized in relevant discussions and considerations.

a. CAIR – Maryland has developed an open working relationship with the local field offices of the Federal Bureau of Investigation. In fact, in 2004, CAIR – Maryland was the sole invitee to FBI's re-dedication of the Baltimore branch. Moreover, the all three nominees put forward by CAIR – Maryland were selected for the FBI Baltimore Citizen's Academy. The working relationship between CAIR – Maryland and the local FBI has been critical to CAIR's ability to present the concerns of the local Muslim American communities to the Bureau directly. Also, the FBI's Baltimore and Washington field offices have communicated with CAIR – Maryland first when it reached out to the Muslim American communities in the region.
b. Representative of CAIR – Maryland are on the Board of Directors of American Civil Liberties Union – Maryland and Progressive Maryland, local chapters of nationally recognized nonprofit organizations that champion civil rights issues. By maintaining these positions, CAIR – Maryland retains the ability to influence the direction and strategy of advancing the civil rights issues with the Muslim American communities' needs in consideration.
c. CAIR – Maryland hosts periodic social and religious gatherings open to the public. The goals of such ad-hoc events vary depending on the relevant current events of the time. Generally, CAIR – Maryland builds unity among attendees and rallies around an important and relevant cause through ad-hoc events it hosts.

Currently, the work of the organization is carried out by one employee and a volunteer legal intern. Ms. Shama Farooq is employed full-time by the organization and she is an attorney who is knowledgeable about the laws Islam and customs of Muslim Americans. As the Director of Civil Rights, Ms. Farooq has managed the civil rights caseworks and nurtured the ongoing dialogues with the area employers and public institutions. She also supervises the legal interns and orchestrates the volunteers and the temporary employees to carry out the activities described above. The members of the Board of Directors meet periodically to develop practical and detailed strategy on how to serve the community.

Mr. Loay Oweis is a volunteer who maintains and periodically updates the website of the organization. He is also the IT director and looks after the computer equipment in the office.

In FY 2003 and FY 2004, the organization's activities were carried out by a number of full-time and temporary staff. Mr. Seyed Rizwan Mowlana served as the Executive Director of the organization until October of 2005. As the Executive Director, he managed a big portion of the fundraising activities, oversaw the project development and staff management. Mr. Mowlana also served as the spokesperson of the organization to the press and the public. He was actively involved with many of the alternative conflict resolution projects undertaken by the organization.

Mr. Ibrahim Moiz served both as the Director of Operations and Director of Civil Rights until August 2004. Mr. Moiz served as the point of contact for vendors, and managed the staff and the facilities during his tenure as the Director of Operations. As the Director of Civil Rights, he reviewed and resolved civil rights complaints reported to the organization.

Mr. Mujahid Idlibi was the Director of Governmental Affairs until November 2004. Mr. Idlibi was the point of contact for the governmental and law enforcement agencies and other local government organizations cooperating with CAIR Maryland.

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

Part V 3a: Qualifications of directors, officers and employees

Rizwan O. Jaka

Mr. Rizwan O. Jaka is a member of the Board of Directors and currently serves as the President and Secretary of the organization.

Mr. Jaka is currently the President of All Dulles Area Muslim Society (ADAMS) which is a 501(c) (3) nonprofit organization based in Virginia and serves over 5000 families in the area. The organization hosts prayer meetings, social activities, interfaith programs, sporting events and other community based services. Mr. Jaka is also serving on the board of Interfaith Conference of Metropolitan Washington which encourages the greater Washington, DC community to maintain an open dialogue among various religious faith groups, holds youth workshops, concerts and lectures. Mr. Jaka is also a member and leader in a number of other Muslim organizations that provide religious and social services to the community.

Mr. Jaka volunteers 5-10 hours per week to CAIR – Maryland to advise the organization's strategic growth and participates in certain day-to-day operations of the organization, such as large budget items. He also organizes and leads the Board of Directors in the periodic meetings.

Loay Oweis

Mr. Loay Oweis is a member of the Board of Directors and is currently appointed to serve as the Treasurer of the organization.

Mr. Oweis is involved with a number of community organizations that focus on nurturing leadership among Muslim youth. Mr. Oweis is involved with the Washington, DC chapter of the Muslim Inter-Scholastic Tournament (DC MIST) which hosts annual contests for creative writing and art works that reflect virtues and values of the Islamic faith.

Mr. Oweis volunteers 10-15 hours each week to advise the organization on various issues of strategic growth and participates in the periodic meetings of the Board of Directors. Moreover, Mr. Oweis manages CAIR – Maryland's website, online contributions received and all incoming emails. Also he provides all technical support for the office IT needs.

Karen Zhussanbay

Ms. Karen Zhussanbay is currently serving as a member of the Board of Directors of CAIR – Maryland. Her extensive experience as an operations manager of a long list of healthcare institutions has contributed greatly to managing an effective management of the numerous programs and services provided by CAIR – Maryland.

Recently, Ms. Zhussanbay worked for Health Systems Management, LMI Government Consulting to investigate and research the effectiveness of the operations of the Federal Health System and proposed best methods and policy development. Moreover, while working for Defense Medical Logistics Standard Support, she served as a liaison between the US Army Medical Department and the clients. She developed the technical support process to improve the customers' ability to use the automated interface systems.

Ms. Zhussanbay volunteers 5-10 hours each week to participate in the periodic meetings of the Board of Directors and provides her expert opinion the most efficient administration of the CAIR – Maryland.

Kamran Baig

Mr. Kamran Baig is currently serving as a member of the Board of Directors of CAIR – Maryland.

Mr. Baig has an extensive experience with website development. He is currently working for Imanlinc.com which provides Islamic financial services, IT support, religious and social services on the worldwide web. As the IT consultant for the website of the company, he is uniquely qualified to provide services to CAIR – Maryland's home page. Mr. Baig volunteers 5-10 hours each week to give expert guidance on the strategic growth and planning of the organization's website. He also participates in the periodic meetings of the Board of Directors.

Samira Hussain

Ms. Samira Hussain is a member of the Board of Directors. She is a teacher in Montgomery County Public Schools. Ms. Hussain also serves as the chair of the local Arab-American Anti-Discrimination Committee. Programs and workshops she developed for students and staff of Montgomery County Public Schools have promoted a broader and meaningful understanding of Arab-American culture. She is currently serving as the chair of Human Relations Committee for Montgomery County Public School Parent Teacher Association. In 1998 she received Montgomery County Public School's Distinguished Service Award.

Ms. Hussain volunteers 5-10 hours each week to participate in periodic meetings of the Board of Directors and lends her experience as a community leader in strategizing the organization's outreach.

Shama Farooq

Ms. Shama Farooq is an attorney admitted to practice in the Commonwealth of Virginia. Currently, Ms. Farooq is employed as the Director of Civil Rights for CAIR – Maryland. She actively manages complaints and cases of ethnic and religious discrimination which the organization undertakes and assists in local coordination of national campaigns on human rights issues. Moreover, Ms. Farooq represents local Muslim community in civil rights & immigration rights coalitions. She is also the point of contact for all vendors and manages all administrative tasks of the organization.

Ms. Farooq works, on the average, 50 hours a week to fulfill her duties. In FY 2005, Ms. Farooq was paid $36,000.

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

Part VIII 4a: Your Specific Activities

The Council on American-Islamic Relations – Maryland, Inc. solicits contributions from self-selected supporters who have volunteered their contact information to the applicant organization. The applicant organization also solicits other potential individual donors identified by Council on American-Islamic Relations, Inc. which carries out similar activities at the national level. The applicant organization solicits these individuals through regular mail and email. Currently, there are approximately 1,200 email addresses and mailing address for these individual donors. Contributions are accepted on the website of the organization found at http://www.cairmd.org

Individuals attending special events of the applicant organizations are solicited for contributions in person. Also, invitations to special events include contribution forms.

An overwhelming majority of contributors to the organization live and work in the states of Maryland, Virginia and District of Columbia.

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

Part IX Financial Data:
Line 23 Any Expense Not Otherwise Classified, such as a Program Services

	FY 2003	FY 2004	FY 2005
Expense Categories			
Other employee benefits	$ -	$ -	$ 782.00
payroll taxes	$ -	$ 4,296.00	$ 3,187.00
Supplies	$ 2,291.00	$ 2,324.00	$ 3,088.00
Telephone	$ 3,005.00	$ 4,908.00	$ 7,860.00
Postage and Shipping	$ -	$ 925.00	$ 1,164.00
Equipment Rental and Maintenance	$ -	$ 336.00	$ -
Printing and Publication	$ 2,439.00	$ 5,123.00	$ 2,885.00
Travel	$ 504.00	$ 2,147.00	$ 520.00
Conferences, Conventions and Meetings	$ 2,142.00	$ 9,339.00	$ -
Depreciation	$ -	$ 1,705.00	$ -
Public Relation	$ -	$ 5,953.00	$ (50.00)
Other Expenses	$ -	$ 2,626.00	$ -
Website Maintenance	$ -	$ 1,585.00	$ 1,000.00
Automobile	$ 2,165.00	$ 3,306.00	$ 101.00
Books	$ -	$ 2,122.00	$ -
Bank and credit card charges	$ 1,533.00	$ 4,932.00	$ 4,071.00
Financial Penalty	$ -	$ -	$ 282.00
Bad Debt	$ -	$ -	$ 4,845.00
Dues & Membership	$ 50.00	$ -	$ 90.00
Meals	$ -	$ -	$ 136.00
Misc	$ 1,264.00	$ -	$ -
Gifts	$ 700.00	$ -	$ -
	$ 16,093.00	**$ 51,627.00**	**$ 29,961.00**

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

Part IX B line 12: Financial Data, Liabilities

Loans and Advances	$25,600.00
Federal Tax Payable	$1,801.00
FICA Payable	$1,220.00
Medicare Payable	$262.00
Payroll Payable	$530.00
State Withholding – MD	$519.00
State Withholding – VA	$441.00
Total Current Liabilities	$30,375.00

Schedule E. Organizations Not Filing Form 1023 Within 27 Months of Formation

Council on American-Islamic Relations – Maryland, Inc. acted reasonably and in good faith when it failed to file the Application for Recognition of Exemption Under Section 501(c) (3) of the Internal Revenue Code within 27 months of its formation. Furthermore, if the Service grants a discretionary extension to allow this application to be filed, the extension will not prejudice the interests of the government.

The organization's Form 1023 was required to be filed on or before June 12, 2004, which is 27 months after formation of the organization.

As explained in the attached Declarations of Shama Farooq, director of civil rights for the organization, and of RizwanO. Jaka, the current president of the organization, the individuals managing the organization until recently were unaware that the filing requirement had not been timely met. The former executive director, Rizwan Mowlana, and the members of the board of directors were similarly unaware of this lapse.

The principal individual responsible for operating the organization was Mr. Rizwan Mowlana. Apparently he was unaware of the requirement to file an application for recognition of tax-exempt status within 27 months until that deadline had passed. In approximately October 2004, the organization first consulted a tax attorney and was advised that the application should have been filed within 27 months of the organization's formation. Ms. Farooq was not aware until that same time, October 2004, that the organization had not timely filed a Form 1023. At that time, Ms. Farooq was not a managing employee of the organization.

At that point, the organization was also made aware of the requirement that the organization file annual information returns. The organization 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

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.

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

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

No tax return of this organization for any year is being examined by the IRS, an appeals office or any federal court.

This Application for Recognition of Exemption is being filed before the failure to timely file was discovered by the Service.

Granting this discretionary extension will not prejudice the interest of the Government because granting the extension would not result in a lower tax liability than would have been the case if the organization filed on time.